

Mail Stop 3561

October 20, 2006

By U.S. Mail

Mr. Peter B. Oleksiak
Controller
DTE Energy Company
2000 2nd Avenue
Detroit, Michigan 48226

**Re: DTE Energy Company
Form 10-K for the year ended December 31, 2005
Filed March 8, 2006
File No. 1-11607**

Dear Mr. Oleksiak:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto
Senior Assistant Chief Accountant