



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

**Mail Stop 3561**

September 28, 2007

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, 2006  
Filed March 1, 2007  
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,

Michael Moran  
Branch Chief Accountant