



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

VIA FACSIMILE AND U.S. MAIL

October 16, 2008

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

**Re: DTE Energy Company
The Detroit Edison Company
Item 4.01 Form 8-K
Filed October 1, 2008
File Nos. 1-11607 and 1-2198**

Dear Mr. Oleksiak:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Sarah Goldberg
Assistant Chief Accountant