



DIVISION OF  
CORPORATION FINANCE

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

April 14, 2023

David Ruud  
Chief Financial Officer  
DTE Energy Company  
One Energy Plaza  
Detroit, Michigan 48226-1279

**Re: DTE Energy Company**  
**Form 10-K for the Fiscal Year ended December 31, 2022**  
**Filed February 23, 2023**  
**File No. 001-11607**

Dear David Ruud:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation