DTE ENERGY CO
Form 11-K
June 27, 2008

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

FORM 11-K

ANNUAL REPORT PURSUANT TO SECTION 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934
For the fiscal year ended December 31, 2007
Commission file number 1-11607
DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
(Full title of the plan and the address of the plan,
if different from that of the issuer named below)
DTE ENERGY COMPANY
2000 2nd Avenue
Detroit, Michigan 48226-1279
(Name of issuer of the common stock issued pursuant to the
plan and the address of its principal executive office)

DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

June 26, 2008

To the Participants, Benefit Plan Administration Committee, and Investment Committee
DTE Energy Company Savings and Stock Ownership Plan
Detroit, Michigan

We have audited the accompanying statements of net assets available for benefits of the DTE Energy Company Savings and Stock Ownership Plan (the Plan) as of December 31, 2007 and 2006, and the related statement of changes in net assets available for benefits for the year ended December 31, 2007. These financial statements are the responsibility of the Plan s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the aforementioned financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2007 and 2006, and the changes in net assets available for benefits for the year ended December 31, 2007, in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets held for investment purposes as of December 31, 2007 is presented for purposes of complying with the Department of Labor s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended, and is not a required part of the basic financial statements. This schedule has been subjected to the auditing procedures applied in our audits of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

/s/ George Johnson & Company
CERTIFIED PUBLIC ACCOUNTANTS
Detroit, Michigan

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DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31	
	2007	2006
(Thousands)		
ASSETS		
Investments, at fair value:		
Investment in DTE Energy Master Plan Trust (Note 5)	**$ 976,720**	$ 958,404
Investments, at cost:		
Loans due from Participants	**18,158**	17,655
Other assets in transit		687
NET ASSETS AVAILABLE FOR BENEFITS	**$ 994,878**	$ 976,746

See accompanying Notes to Financial Statements

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DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2007

(Thousands)	
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment Income:	
Net appreciation in fair value of investments in the DTE Energy Master Plan Trust	$ 6,178
Dividends and interest	49,892
Interest on loans to Participants	1,389
	57,459
Contributions:	
Employer	20,884
Participants	46,855
	67,739
Total Additions	125,198
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Distributions and withdrawals	(114,413)
Administrative fees	(54)
Transfers of assets among sponsored plans (net)	7,401
Total Deductions	(107,066)
NET INCREASE	18,132
NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	976,746
End of year	$ 994,878

See accompanying Notes to Financial Statements

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DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 PLAN DESCRIPTION

The following description of the DTE Energy Company Savings and Stock Ownership Plan (Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan s provisions.

General

The Plan is a voluntary, defined contribution plan. Employees of The Detroit Edison Company, Michigan Consolidated Gas Company (MichCon), DTE Enterprises, Inc., DTE Energy Corporate Services, LLC, Citizens Gas Fuel Company (Citizens Gas), Midwest Energy Resources Company (MERC), (Company or Companies) and the DTE Energy Company nonregulated affiliates (Participating Affiliates), excluding employees of the Detroit Edison Company, MichCon, MERC and certain employees of Participating Affiliates who are represented by collective bargaining agreements, are eligible to participate in the Plan (Participant). The Plan is subject to certain provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The Plan has three distinct subdivisions, which originate from the merger of former plans. These subdivisions are generally referred to as The Detroit Edison Plan, The MCN Plan, and The Citizens Plan. Participation in the subdivisions may be dependent upon the Participant s pension benefit elections.

The Investment Committee is responsible for the investment aspects of the Plan and the Benefit Plan Administration Committee (BPAC) is responsible for the administration of the Plan.

Brokerage fees, transfer taxes and other expenses incidental to the purchase or sale of securities are paid from Plan assets. Investment management fees are paid from Plan assets. These expenses are reflected as a reduction in the fair value of the Funds.

Contributions

A Participant may contribute to the Plan on a pre-tax (Tax Deferred Contributions), post-tax (Employee Contributions) and, if applicable, a catch-up contribution basis (Catch-Up Contributions). Participants age 50 or older are eligible to make pre-tax Catch-Up Contributions in accordance with, and subject to the limitations of, Section 414(v) of the Internal Revenue Code of 1986, as amended (IRC). Participants may contribute up to 100 percent of eligible compensation (as defined in the Plan) on a combined Tax Deferred Contributions, Employee Contributions, and Catch-Up Contributions (if applicable) basis, after required withholdings and voluntary payroll deductions. Tax Deferred Contributions, Employee Contributions and Catch- Up Contributions are automatically adjusted downward if the full deferral amounts elected cannot be taken. Participants may also directly roll over into the Plan distributions of certain assets from a tax-qualified plan of a prior employer, including Roth 401(k) Rollover, beginning May 1, 2008 (Direct Rollover Contributions).

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DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS

Effective May 1, 2008, Participants are able to make Roth 401(k) Contributions and Roth 401(k) Catch-Up Contributions. These contributions must be aggregated with a Participant s Tax Deferred Contributions and Catch-Up Contributions, respectively, when applying the IRC limit on the amount of pre-tax and Catch-Up contributions that are permitted for a year.

The IRC limits the amount of Tax Deferred Contributions, Roth 401(k) Contributions, Catch-Up Contributions and Roth 401(k) Catch-Up Contributions which may be contributed to the Plan annually. These amounts are indexed for inflation annually. In the event a Detroit Edison Plan or MCN Plan Participant s Tax Deferred Contributions reach the maximum amount permitted by the IRC, further contributions for the remainder of the Plan year will automatically be deemed to be Employee Contributions, unless the Participant is eligible to participate in the DTE Energy Company Supplemental Savings Plan (SSP). Participants in the Citizens Plan will have their contributions automatically stopped when they reach the maximum amount permitted by the IRC, unless the Participant is eligible to participate in the SSP. If a Participant s total annual additions (Tax Deferred Contributions, Employee Contributions, Roth 401(k) Contributions and Company Contributions) reach the IRC limit for the Plan year, the Participant s contributions will be stopped or refunded, as applicable, unless the Participant is eligible to participate in the SSP. For Participants who are eligible and have elected to participate in the SSP, contributions continue on a pre-tax basis to the SSP once an IRC limit is reached.

Participants who transferred to DTE Energy Corporate Services, LLC on April 2, 2007 retained the 401(k) rules applicable to them prior to the transfer. Special rules apply to employees who hire or transfer into DTE Energy Corporate Services, LLC after April 2, 2007.

For the Detroit Edison Plan, the Company Contributions are 100 percent of the first 4 percent of the aggregate of Employee Contributions and Tax Deferred Contributions and 50 percent of the next 4 percent of the aggregate of Employee Contributions and Tax Deferred Contributions. There are no Company Contributions for Employee Contributions and Tax Deferred Contributions, which in the aggregate exceed 8 percent of basic compensation.

For the MCN Plan, the Company Contributions are 100 percent up to the first 4 percent of the aggregate of Employee Contributions and Tax Deferred Contributions for Participants with less than 9 years of service. For Participants who have completed at least nine years of service, the Company Contributions are increased to 5 percent as long as the aggregate of the Participant s Tax Deferred Contributions and Employee Contributions are at least 5 percent and for Participants with 23 or more years of service, the Company Contributions are increased to 6 percent as long as the aggregate of the Participant s Tax Deferred Contributions and Employee Contributions are at least 6 percent. Effective May 1, 2008, all Participants receive Company Contributions equal to 100 percent of the first 6 percent of the aggregate of Employee Contributions and Tax Deferred Contributions. There are no Company Contributions for Employee Contributions and Tax Deferred Contributions, which in the aggregate exceed 6 percent of basic compensation. The Company also provides a longevity award, equal to $600 in DTE Energy common stock, which is contributed annually in March of each year to the DTE Energy Common Stock Fund accounts of employees with 30 years of service or more as of March 1 who do not meet the IRC definition of a highly compensated employee.

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DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS

For Citizens Plan Participants, who have attained two years of service, the Company Contributions are limited to 100 percent up to the first 5 percent of Tax Deferred Contributions. For Participants who have completed 20 years of service, the Company Contributions are increased to 5.5 percent of Tax Deferred Contributions, as long as the Participant s Tax Deferred Contributions are at least 6 percent.

Catch-Up Contributions, Roth 401(k) Contributions and Roth 401(k) Catch-Up Contributions are not eligible for Company Contributions.

While the Company and Participating Affiliates have made their contributions to the Trustee with respect to a Plan year on a current basis, the Plan permits the Company and Participating Affiliates to make Company Contributions for a Plan year no later than the due date (including extensions of time) for filing DTE Energy Company s consolidated federal income tax return for such year. Employee Contributions and Tax Deferred Contributions are paid to the Plan when amounts can be reasonably segregated. The Company and Participating Affiliates expect to continue to make Plan contributions on a current basis.

Participant Accounts

Each Participant s account is credited with the Participant s contributions, including eligible Direct Rollover Contributions, allocations of the Company Contributions and Plan earnings. Allocations are based on Participant earnings or account balances, as defined. Forfeited balances of terminated Participants nonvested accounts are used to reduce future Company Contributions. The benefit to which a Participant is entitled is the benefit that can be provided from the Participant s vested account.

Vesting

Tax Deferred Contributions, Employee Contributions, Roth 401(k) Contributions, Catch-Up Contributions, Roth 401(k) Catch-Up Contributions and Direct Rollover Contributions, as well as Company Contributions for employees who hired prior to January 1, 2007, are fully vested at all times. For employees hired on or after January 1, 2007, Company Contributions will vest according to the following schedule:

Years of Service	Percent Vested
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS

Investment Options

Participants may elect to have their Tax Deferred Contributions, Employee Contributions, Roth 401(k) Contributions, Catch-Up Contributions, Roth 401(k) Catch-Up Contributions, and Direct Rollover Contributions invested entirely in any one of the investment funds or in any combination of the investment funds, with the exception that Citizens Plan Participants may not invest their Tax Deferred Contributions, Employee Contributions, Roth 401(k) Contributions, Catch-Up Contributions and Roth 401(k) Catch-Up Contributions in the DTE Energy Stock Fund.

For the Detroit Edison Plan prior to January 1, 2007, 100 percent of the Company Contributions were invested in the DTE Energy Stock Fund, where the Company Contributions on the first 4 percent of Employee Contributions had to remain for one full calendar year following the year in which the contribution was made. Company Contributions in excess of this amount could have been redirected to another investment fund at any time. Effective January 1, 2007, the restriction to keep the first 4 percent of Company contributions in the DTE Energy Stock Fund for one full calendar year following the year in which the contribution was made was lifted and this amount may be redirected to another investment fund at any time.

For the MCN Plan prior to January 1, 2008, 60 percent of the Company Contributions was invested in restricted DTE Energy common stock and the remaining 40 percent was invested in unrestricted DTE Energy common stock. Restricted stock could have been redirected to another investment fund in the Plan after one full calendar year following the year in which the contribution was made. Unrestricted stock could have been redirected to another investment fund at any time. Effective January 1, 2007, the restriction to keep the 60 percent of Company contributions in the DTE Energy Stock Fund for one full calendar year following the year in which the contribution was made was lifted and this amount may be redirected to another investment fund at any time.

For the Citizens Plan, Company Contributions are invested 100 percent in the DTE Energy Stock Fund which may be redirected at any time to any of the investment options offered under the Plan.

The entire DTE Energy Stock Fund is considered to be the Employee Stock Ownership Plan (ESOP) portion of the Plan. The Citizens Gas Plan does not include ESOP provisions; therefore these participants are exempt from these provisions. Quarterly dividends from DTE Energy common stock are automatically reinvested in DTE Energy common stock. DTE Energy common stock dividends accumulated under the ESOP in a Participant s account may be paid out in cash to the Participant (at the Participant s election) within 90 days of the end of the previous Plan year. Effective January 1, 2008, stock dividends will be paid out on a quarterly basis for those Participants electing to receive cash dividends.

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**DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS**

The DTE Energy Stock Fund also contains participant-directed investments. The changes in the participant-directed and nonparticipant-directed portions of the DTE Energy Stock Fund are not separately disclosed in Note 6.

Contributions received by the Trustee for the DTE Energy Stock Fund are invested in DTE Energy common stock. The Trustee currently purchases and sells shares of DTE Energy common stock in open market transactions at prevailing market prices. However, the Trustee may purchase or sell DTE Energy common stock from or to DTE Energy if the purchase or sale price is for adequate consideration. Brokerage commissions are charged against the DTE Energy Stock Fund.

A Participant s interest in the DTE Energy Stock Fund is measured by share trading. A share-traded investment is traded and valued on a share basis.

Transfers

Net transfers represent Participants transferring between different plans of the affiliated group due to a change in employment status.

Administrative and Brokerage Fees

Expenses in connection with the purchase or sale of stock or other securities are charged to the Participant for whom the purchases or sales are made. Participants pay 100 percent of the investment management and other related expenses of the funds. The Trustee and the Company pay all costs of administrating the Plan.

Forfeited Accounts

During 2007, approximately $43,000 of forfeited nonvested accounts were used to reduce Company Contributions. During 2006, there were no forfeited nonvested accounts.

Distributions, Withdrawals and Loans

Distributions of Tax Deferred Contributions will be made only upon retirement or disability, as defined under the Plan, termination of employment, death, attainment of age 59 $^{1}/2$, or hardship. A hardship distribution of Tax Deferred Contributions (and generally not the earnings thereon) is permitted only for (a) medical expenses for the Participant, his or her spouse, children or dependents, (b) tuition expenses for the Participant, his or her spouse, children or dependents, (c) expenditures to purchase a principal residence, or (d) payments to prevent eviction or foreclosure on a principal residence (e) payment of funeral expenses for the Participant s deceased parent, spouse, child or dependents, or (f) payment of expenses for the repair of damage to the Participant s principal residence due to casualty loss.

Participants may borrow funds from their account attributable to Tax Deferred Contributions, Employee Contributions (if applicable), Catch-Up Contributions and Direct Rollover Contributions

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DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS

(and beginning May 1, 2008, Roth 401(k) Contributions and Roth 401(k) Catch-Up Contributions) not more than once during any calendar year. The number of loans outstanding at one time is limited to two, only one of which may be a principal residence loan.

Subject to certain terms and conditions, a Participant may initiate a general purpose loan for a period of one to five years, or a principal residence loan for a period up to 25 years, at a fixed rate equal to the prime interest rate plus 1 percent, updated monthly, at a minimum of $1,000 up to the lesser of:

$50,000 reduced by (a) the highest outstanding balance of loans from the Plan during the one-year period ending on the day before the loan was made, over (b) the outstanding balance of loans from the Plan on the date the loan is made, or

50 percent of the Participant s Account at the time the loan is made.

Proceeds for any loan are obtained through the pro rata liquidation of the Participant s account, then transferred to the Participant s loan account and paid in cash to the Participant by the Trustee. Loan repayments of principal and interest are invested as received according to the Participant s current investment direction. Prepayment of loans can be made without penalty provided such prepayment is made in full.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting. We reclassified certain prior year balances to match the current year s financial statement presentation.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets available for benefits during the reporting period. Actual results could differ from those estimates.

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DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS

Valuation of Investments and Income Recognition

Investments are stated at fair market value (the last reported sales price on the last business day of the year). Participant loans receivable are valued at cost, which approximates fair value. The average cost basis is used for determining the cost of investments sold. Unrealized appreciation and/or depreciation resulting from changes in fair value are included in the Statement of Changes in Net Assets Available for Benefits.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The DTE Energy Stock Fund recognizes gains or losses on stock distributed to terminated Participants in settlement of their accounts equal to the difference between the cost and the fair value of the shares distributed.

Participating Affiliates

Other affiliated companies of DTE Energy Company may adopt the Plan with the approval of both the Chairman of the Board of the Company and the chairman of the affiliate.

Payment of Benefits

Benefits are recorded when paid.

Risks and Uncertainties

The DTE Energy Master Plan Trust (Master Trust) invests in various securities, including government securities and bonds, corporate debt instruments, stocks, investment partnerships, and derivative instruments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the financial statements.

NOTE 3 NEW ACCOUNTING PRONOUNCEMENTS

In June 2006, the Financial Accounting Standards Board (FASB) issued FASB Interpretation 48 (FIN 48), Accounting for Uncertainty in Income Taxes, an interpretation of FASB Statement No. 109. FIN 48 clarifies the accounting for uncertainty in income taxes recognized in an entity s financial statements in accordance with FASB Statement No. 109, Accounting for Income Taxes. FIN 48 prescribes a recognition threshold and measurement attribute for the financial statement disclosure of tax positions taken or expected to be taken in a tax return. The evaluation of a tax position is a two-step process. The first step requires an entity to determine whether it is more likely than not that a tax position will be sustained upon examination based on

DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS

the technical merits of the position. The second step requires an entity to recognize in the financial statements each tax position that meets the more likely than not criteria, measured at the largest amount of benefit that has a greater than 50 percent likelihood of being realized. FIN 48 also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition. FIN 48 is effective for fiscal years beginning after December 15, 2007. The Plan is required to adopt the new guidance when recognizing its uncertain tax positions at the beginning of its fiscal year January 1, 2008. The Plan does not expect the adoption of FIN 48 to materially impact its financial statements.

In September 2006, the FASB issued Statement of Financial Accounting Standard No. 157 (SFAS 157), Fair Value Measurements. The statement defines fair value, establishes a framework for measuring fair value in accounting principles generally accepted in the United States of America, and expands the disclosure requirements regarding fair value measurements. The rule does not introduce new requirements mandating the use of fair value. The statement defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The definition is based on an exit price rather than an entry price, regardless of whether the entity plans to hold or sell the asset. SFAS 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007, and interim periods within those fiscal years. The Plan is currently evaluating the requirements of SFAS 157. The Plan expects to be required to use the new definition of fair value upon adoption of SFAS 157 as of January 1, 2008 and to apply the disclosure requirements of SFAS 157 for the Plan s 2008 financial statements.

In February 2007, the FASB issued Statement of Financial Accounting Standard No. 159 (SFAS 159), The Fair Value Option for Financial Assets and Financial Liabilities Including an amendment of FASB Statement No. 115. SFAS 159 permits entities to choose, at specified election dates, to measure many financial instruments and certain other items at fair value that are not currently measured at fair value. Unrealized gains and losses on items for which the fair value option has been elected would be reported in earnings at each subsequent reporting date. The statement also establishes presentation and disclosure requirements in order to facilitate comparisons between entities choosing different measurement attributes for similar types of assets and liabilities. SFAS 159 does not affect existing accounting requirements for certain assets and liabilities to be carried at fair value. SFAS 159 is effective as of the beginning of a reporting entity s first fiscal year that begins after November 15, 2007. The Plan is currently evaluating the requirements of SFAS 159, and has not yet determined the impact on its financial statements.

NOTE 4 FEDERAL INCOME TAX STATUS

On May 13, 2003, the Internal Revenue Service issued a favorable determination letter with respect to the qualified status of the Plan and the conversion of the DTE Energy Stock Fund to an ESOP. The favorable determination letter indicates that the terms of the Plan and related Trust conform to the requirements of Sections 401(a) and 401(k) of the IRC. The Company, therefore, has a basis for deducting contributions to the Plan. The Participants are not taxed currently on Tax Deferred Contributions, Catch-Up Contributions and Company Contributions to the Plan or on Plan earnings (including appreciation) allocated to their accounts. The Plan has been amended since receiving

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DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS

the determination letter. However, the Plan administrator and the Plan s legal counsel believe that the Plan and related Trust are currently designed and being operated in compliance with the applicable requirements of the IRC.

The Plan requires distributions under IRC Section 415 for contributions in excess of the annual IRC Section 415(c) limits. One Participant in 2006 and no Participants in 2007 had excess contributions that were corrected within the required time period under the IRC.

NOTE 5 THE DTE ENERGY MASTER PLAN TRUST

The Master Trust consists of certain commingled assets of the Plan, the Detroit Edison Company Savings & Stock Ownership Plan for Employees Represented by Local 17 of the International Brotherhood of Electrical Workers, the Detroit Edison Company Savings & Stock Ownership Plan for Employees Represented by Local 223 of the Utility Workers Union of America, and the MichCon Investment and Stock Ownership Plan.

The Plan s investment in the Master Trust in the Statement of Net Assets Available for Benefits represents the Plan s allocated portion (approximately 65 percent at December 31, 2007 and 64 percent at December 31, 2006). The Plan s allocated portion of the investments is equal to the fair value of the Plan s assets contributed, adjusted by the Plan s allocated share of the Master Trust investment income and expenses, Employee and Company Contributions, and distributions and withdrawals paid to Participants.

A summary of the Master Trust assets as of December 31, 2007 and 2006 is as follows:

(Thousands)	**2007**	2006
Investments, at fair value based on quoted market prices		
DTE Energy Stock Fund	**$ 279,031**	$ 334,148
Common/collective trust	**68,152**	70,439
Registered investment companies	**1,160,983**	1,100,094
Assets held in Master Trust	**$ 1,508,166**	$ 1,504,681

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DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS

The following is a summary of investment gain in the Master Trust for the year ended December 31, 2007:

(Thousands)	
Interest, dividend and other income on investments	**$ 75,868**
Net appreciation in common/collective trust	**3,674**
Net appreciation in registered investment companies	**32,468**
Net depreciation in DTE Energy Stock Fund	**(27,806)**
Total investment gain	**$ 84,204**

NOTE 6 DTE ENERGY STOCK FUND

The entire DTE Energy Stock Fund is considered to be the Employee Stock Ownership Plan (ESOP) portion of the Plan. The Citizens Gas Plan does not include ESOP provisions; therefore these participants are exempt from these provisions. Quarterly dividends from DTE Energy common stock are automatically reinvested in DTE Energy common stock. DTE Energy common stock dividends accumulated under the ESOP in a Participant s account may be paid out in cash to the Participant (at the Participant s election) within 90 days of the end of the previous Plan year.

Significant components of the changes in net assets available for plan benefits in 2007 relating to the DTE Energy Stock Fund are as follows:

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DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS

(Thousands)	
Additions To Net Assets Attributed to:	
Net depreciation in fair value of investments in the Master Trust	$ (15,987)
Dividends and interest	3,625
Interest on loans to Participants	127
Employer contributions	20,770
Participant contributions	2,331
Total Additions	10,866
Deductions from Net Assets Attributed to:	
Distributions and withdrawals	(16,662)
Net transfers to other sponsored plans and other deductions	(26,625)
Total Deductions	(43,287)
Net Decrease	(32,421)
Net Assets Available for Benefits	
Beginning of year	194,302
End of year	$ 161,881

NOTE 7 RELATED PARTY TRANSACTIONS

Certain Master Trust investments are shares of registered investment companies managed by Fidelity Investments. Fidelity Investments is the Trustee as defined by the Plan; therefore, these transactions qualify as party-in-interest.

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SUPPLEMENTAL SCHEDULE

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DTE ENERGY COMPANY SAVINGS AND STOCK OWNERSHIP PLAN
(Federal Employer Identification Number: 38-0478650; Plan Number: 002)
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
(Form 5500, Schedule H, Item 4i)
December 31, 2007
(in Thousands)

Party- in-Interest	Identity of Issue Borrower, Lessor or Similar Party	Description of Investment (Including Maturity Date Rate of Interest, Collateral and Par or Maturity Value)	Cost	Current Value
*	Plan participants	Loan receivable, interest rates ranged from 4.82 percent to 12 percent during 2007, maturing through 2032	$ -0-	$18,158

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Trustee (or other persons who administer the employee benefit plan) has duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

DTE ENERGY COMPANY
SAVINGS AND STOCK OWNERSHIP PLAN

/s/ Larry E. Steward
Larry E. Steward
Vice President Human Resources

June 26, 2008

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EXHIBIT INDEX

Number		
23	Consent of Independent Registered Public Accounting Firm	George Johnson & Company