



DIVISION OF  
CORPORATION FINANCE

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

August 26, 2010

Mr. Michael S. Dell  
Chairman and Chief Executive Officer  
Dell Inc.  
One Dell Way  
Round Rock, TX 78682

**Re: Dell Inc.**  
**Form 10-K for the Fiscal Year Ended January 29, 2010**  
**Filed March 18, 2010**  
**File No. 000-17017**

Dear Mr. Dell:

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

Sincerely,

Patrick Gilmore  
Accounting Branch Chief