

DEBEVOISE & PLIMPTON LLP

919 Third Avenue
New York, NY 10022
Tel 212 909 6000
www.debevoise.com

William D. Regner
Partner
Tel 212 909 6698
Fax 212 909 6836
wdregner@debevoise.com

April 12, 2013

Mr. Gary Lutin
The Shareholder Forum, Inc.
575 Madison Avenue – 10th Floor
New York, NY 10022


Dear Mr. Lutin:

On behalf of Alex Mandl and the other directors of Dell Inc. (except Michael Dell), I am responding to your letters dated April 2 and April 10, 2013.

I write to advise you that Dell's directors will continue to fulfill their fiduciary duties by, among other things, providing public disclosure of all material information concerning any transaction on which the Dell stockholders are asked to vote, as required by Delaware law and the federal securities laws. It is then up to each stockholder to decide how to vote.

The Company has already explained why your demands for records are improper under Section 220 of the Delaware General Corporation Law.

Sincerely yours,



William D. Regner