

Dell Computer Corporation Telephone 512.338.4400  
One Dell Way www.dell.com  
Round Rock, TX 78682-2244

1430



August 14, 2002

**VIA FACSIMILE AND OVERNIGHT DELIVERY**

RECEIVED  
OFFICE OF THE SECRETARY

AUG 14 2002

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Attention: Jonathan G. Katz, Secretary

Re: Sworn Statements of Chief Executive Officer and  
Chief Financial Officer of Dell Computer Corporation

Ladies and Gentlemen:

Pursuant to SEC Order No. 4-460 requiring the filing of written statements under oath pursuant to Section 21(a) of the Securities Exchange Act of 1934, enclosed please find a sworn statement from each of Michael S. Dell, Chairman and Chief Executive Officer, and James M. Schneider, Senior Vice President and Chief Financial Officer, of Dell Computer Corporation.

Please acknowledge receipt of this letter and the enclosed statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope provided.

If you have any questions, please contact the undersigned at 512.728.0587.

Sincerely,

Thomas H. Welch, Jr.  
Vice President - Legal

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**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER  
REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, James M. Schneider, Senior Vice President and Chief Financial Officer of Dell Computer Corporation, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Dell Computer Corporation, and, except as corrected or supplemented in a subsequent covered report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - the Annual Report on Form 10-K of Dell Computer Corporation for the fiscal year ended February 1, 2002;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Dell Computer Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

*James M. Schneider*  
 JAMES M. SCHNEIDER,  
 Senior Vice President and Chief Financial  
 Officer (principal financial officer),  
 Dell Computer Corporation  
 Date: August 14, 2002

Subscribed and sworn to before me  
this 14<sup>th</sup> day of August, 2002

*Stephanie J. Salmon*  
 Notary Public

My Commission Expires:

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