

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