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April 26, 2013

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

Dear Gary:

I am writing in response to your letter dated April 25, 2013 to Alex Mandl.

Janet Wright, on behalf of Dell Inc., has previously explained in correspondence to you the ways in which your requests have failed to satisfy the requirements of Section 220 of the Delaware General Corporation Law. It is not the responsibility of Dell or its Board of Directors to advise you as to whether or how you might comply with the statute.

Sincerely yours,



William D. Regner