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May 24, 2013

BY EMAIL and FIRST CLASS MAIL

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

Dear Mr. Lutin,

This letter responds on behalf of Dell Inc. ("Dell") to your letter dated May 17, 2013, to Michael Dell, Chairman and Chief Executive Officer of Dell. Without waiving any objections to the failure of your request to have a proper purpose or otherwise to comply with Section 220, please be advised that Dell is not in possession of any recording or transcript of the April 23 presentation. We also understand there was no presentation material that accompanied the speech, nor did Mr. Dell use any script or notes in connection with the speech.

Very truly yours,

A handwritten signature in black ink that reads "Janet B. Wright".

Janet Wright
Vice President - Corporate, Securities & Finance
Counsel and Assistant Secretary

cc: William D. Regner, Esq.
Debevoise & Plimpton LLP

S. Mark Hurd, Esq.
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