

February 1, 2010

Federal Election Commission
999 E Street, NW
Washington, DC 20463

RE: Dell Inc. Employee PAC/FEC Form 99

Dear Sir/Madam,

Please accept the following amended reports from the Dell Inc. Employee Political Action Committee (C00369751) for the period January 1, 2006 to June 30, 2009. The Committee conducted an independent review of its reporting for the past four years, and is amending these reports to account for the findings of the review.

The Committee takes its reporting obligations very seriously. To ensure full compliance and the filing of accurate reports in the future, the Committee has updated its internal controls and procedures, and has retained the services of an experienced FEC reporting firm to assist in the management of the PAC and the preparation of reports on an on-going basis. If you have any questions regarding these amendments, please feel free to contact me directly at (202) 408-5549.

Sincerely,

Becca Gould
Treasurer, Dell Inc. Employee Political Action Committee
