



FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

MS-O

March 4, 2009

Becca Gould, Treasurer
Dell Inc. Employee Political Action Committee
1225 Eye Street, NW
Suite 300
Washington, DC 20005

Identification Number: C00369751

Reference: Change in Filing Frequency

Dear Ms. Gould:

The Commission has received notification of your request, dated 2/19/2009, to change from a monthly filer to a quarterly filer of receipts and disbursements. Please note that during years that have no scheduled federal election, quarterly filers are required only to file semi-annually. Please be advised that under Section 104.5(c) of the Commission regulations, a committee may change its filing frequency no more than once per calendar year. A reporting schedule is provided below for the 2009 calendar year.

Report Type	Coverage Dates	Report Due For Filing
Mid-Year Report	1/1/09 – 6/30/09	July 31, 2009
Year End Report	7/1/09 – 12/31/09	January 31, 2010

If you have any questions, please contact Robert Brown in the Reports Analysis Division on our toll-free number, (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division). His local number is (202) 694-1171.

Sincerely,

Nataliya Ioffe
Chief, Compliance Branch
Reports Analysis Division

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