

Dell Inc. Shareholders: Withhold Your Vote From Michael Dell

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**Important Proxy Voting Materials
Dell Inc. (NASDAQ: DELL)
Annual Meeting Date: August 12, 2010**

Dear Dell Inc. Shareholder:

The AFL-CIO and AFSCME urge shareholders of Dell Inc. (the “Company”) to withhold their vote from Michael Dell. This letter supplements our first letter, a copy of which is available at <http://invest.aflcio.org> or by calling the AFL-CIO Office of Investment at (202) 637-3900.

On July 22, 2010, the Securities and Exchange Commission (the “SEC”) filed a complaint against Michael Dell and the Company alleging that exclusivity payments from Intel were not properly disclosed, and that the Company had “manipulated reserve accounts.” Michael Dell agreed to pay a \$4 million penalty and the Company agreed to pay a \$100 million penalty to settle the SEC’s complaint without admitting or denying the SEC’s allegations.

Shareholders Should Read the SEC’s Allegations before Voting

Before you vote at the August 12, 2010 annual meeting, we ask you to read the SEC’s complaint in the matter of *SEC v. Dell Inc., Michael S. Dell, et al.*, Civil Action No. 1:10-cv-01245 (D.D.C. filed July 22, 2010). The text of the SEC’s complaint and a description of the proposed settlement are publicly available on the SEC’s website at this address:

<http://www.sec.gov/litigation/litreleases/2010/lr21599.htm>

ISS Recommends A “WITHHOLD” Vote from Michael Dell

After reading the SEC’s complaint against Michael Dell and the Company, Institutional Shareholder Services (“ISS”) updated its proxy voting recommendation to its clients to vote “WITHHOLD” from Michael Dell. According to the ISS August 5, 2010 Proxy Alert:

“ISS believes that as chairman, Mr. Dell should be held accountable for the lack of oversight at company’s accounting practices, and for his role in disclosure violations. As founder, CEO, and the company’s largest shareholder, Mr. Dell could be perceived to hold considerable clout over the company and board operations. In ISS’s opinion, it is imperative to separate the role of chairman and CEO such that it could possibly lead to a better system of checks and balances.”

This is not a proxy solicitation. Please DO NOT send your proxy card to the AFL-CIO or to AFSCME. We will not accept proxy cards, and any proxy cards received will be returned.

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Former Members of the Audit Committee Still Serve on the Board

While the AFL-CIO and AFSCME believe that Michael Dell has more responsibility than any other director for the alleged accounting and disclosure violations, shareholders should consider withholding from the directors who served on the Company's audit committee during the period covered by the SEC's complaint. Between FY 2003 through FY 2007, directors Donald J. Carty, William H. Gray III, Thomas W. Luce III, and Sam Nunn served on the Company's audit committee. On August 5, 2010, ISS also recommended withholding from these directors.

Michael Dell Sold Over \$1 Billion in Shares in 2003 and in 2004

According to Michael Dell's Form 4 filings with the SEC, he sold a large number of shares during the time period covered by the SEC's allegations. For example, Michael Dell sold more than 38 million shares in 2003 for more than \$1.1 billion, and he sold another 30 million shares in 2004 for more than \$1.1 billion. These stock sales do not include other dispositions of stock such as reported gifts of stock or indirect sales of stock by Michael Dell's spouse, trusts, or limited partnerships.

ISS Recommends a Vote "FOR" Stockholder Proposals #1 and #2

ISS recommends that shareholders vote "FOR" stockholder proposal #1 to amend the Company's bylaws to provide for the reimbursement of proxy expenses. Stockholder proposal #1 was submitted by the AFSCME Employees Pension Plan. ISS also recommends voting "FOR" stockholder proposal #2 that recommends that the Board establish an annual advisory vote on executive compensation. Stockholder proposal #2 was filed by the AFL-CIO Reserve Fund. .

We Urge You to "WITHHOLD" Your Vote from Michael Dell

In our opinion, shareholders should withhold their vote from Michael Dell's election as a director of our Company. Based on the allegations in the SEC's complaint against our Company and Michael Dell, we believe that shareholders would be better served by the removal of Michael Dell as the Chairman of our Company's Board of Directors. By voting to "WITHHOLD" from Michael Dell, you can encourage the Board of Directors to appoint a new Chairman.

WHO WE ARE: The American Federation of Labor and Congress of Industrial Organizations (AFL-CIO) is a federation of 56 U.S. labor unions. The American Federation of State, County and Municipal Employees (AFSCME) is a member union of the AFL-CIO. Pension funds consisting of union-represented workers are significant shareholders of Dell Inc. common stock. For more information, please contact the AFL-CIO Office of Investment at (202) 637-3900.

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