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April 27, 2006



Mr. Kevin L. Phelps
Project Director
Project On Government Oversight
666 Eleventh Street, NW, Suite 500
Washington, DC 20001-4542

Dear Kevin:

This letter responds to your letter to us of February 28, 2006, requesting that Dell verify certain information you have collected.

Set forth below is our response:

1. Regarding Instance #2, Dell no longer offers consumer leases.
2. Regarding Pending Instance #1, Dell denies the allegations relating to "bait and switch" practices.

Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Trisa Thompson".

Trisa Thompson
Vice President, Legal Americas