





**Item 2.02 – Results of Operations and Financial Condition.**

On May 20, 2010, Dell Inc. issued a press release announcing its financial results for its fiscal quarter ended April 30, 2010. A copy of the press release is furnished as Exhibit 99.1 to this report.

To supplement Dell's condensed consolidated financial statements presented on a GAAP basis furnished in Exhibit 99.1 to this report, Dell has presented information about non-GAAP gross margin, non-GAAP operating expenses, non-GAAP operating income, non-GAAP net income, and non-GAAP earnings per share (collectively, the "non-GAAP financial measures"), which are not measurements of financial performance under accounting principles generally accepted in the United States ("GAAP"). A reconciliation of each non-GAAP financial measure to the most comparable GAAP financial measure for Dell's fiscal quarter ended April 30, 2010 and certain prior periods is included in the tables set forth under the heading "Reconciliation of Non-GAAP Financial Measures" in Exhibit 99.1. In addition, a discussion of Dell management's reasons for including these non-GAAP measures, the material limitations associated with the use of these non-GAAP measures, and the manner in which Dell management compensates for those limitations is included under "Use of Non-GAAP Financial Measures" in Exhibit 99.1. This additional non-GAAP financial information is not meant to be considered in isolation or as a substitute for net income, operating income, gross margin, operating expenses, and earnings per share prepared in accordance with GAAP.

**Item 9.01 – Financial Statements and Exhibits.**

(d) Exhibits.

Exhibit 99.1 – Press Release issued by Dell Inc., dated May 20, 2010.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

DELL INC.

Date: May 20, 2010 By: /s/ Janet B. Wright  
Janet B. Wright  
Vice President and Assistant Secretary

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**EXHIBIT INDEX**

**Exhibit Description of Exhibit**

**No.**

99.1 Press release issued by Dell Inc., dated May 20, 2010.