



June 10, 2004

Federal Communications Commission
7435 Oakland Mills Road
Columbia, Maryland 21046

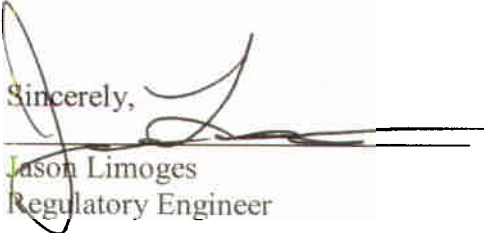
Subject: Anti-Drug Abuse Attestation

Gentlemen:

Please accept this letter as an attestation on behalf of Dell Inc., One Dell Way, Round Rock, TX 78682, that to the best of our knowledge, information and belief, none of our officers, directors, or persons holding 5% or more of the outstanding stock or shares, voting or non-voting, have been denied federal benefits under section 5301 of the Anti-Drug Abuse Act of 1988.21 U.S.C. 853(a).

If you have any further questions or need additional information, please feel free to give me a call at (512)728-4623.

Sincerely,


Jason Limoges
Regulatory Engineer


Date