

Anti-Drug Attestation Letter

April 11, 2008

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. 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. 862.

If you have any further questions or need additional information, please feel free to give me a call at 512-728-3329

Sincerely,

Mark Maynard

Wireless & Telecom Regulatory Engineer CE&PRC, Worldwide Regulatory Compliance

Dell Product Group, Dell Inc.

April 11, 2008

Date