

**Dell SEC Fair Fund**  
**c/o The Garden City Group, Inc.**  
**PO Box 9857**  
**Dublin OH 43017- 5757**  
**Toll-Free: 1 (888) 513-5033**

January 25, 2013

Dear Claimant:

Enclosed is the Distribution Plan Notice of Dell SEC Fair Fund to Dell Investors (the "Notice") and the Proof of Claim form relating to the distribution of a SEC Fair Fund established by the Securities and Exchange Commission (the "SEC") in *Securities and Exchange Commission v. Dell Inc., et al*, Case No. 1:10-cv-01245-RJL (D. Columbia) (the "SEC action"), an enforcement action the SEC brought in 2010 against Dell, Inc. and other individuals (the "Defendants"). Our records indicate that you submitted a Proof of Claim form in the related securities class action settlement entitled *In re Dell Inc., Securities Litigation*, Case No. A-06-CA-00726 (W.D. Tex.) (SS) (the "Dell Class Action"), and such Proof of Claim was approved in that action. Under the terms of the Plan of Distribution for the Dell SEC Fair Fund you are **automatically** deemed an Eligible Claimant with respect to the transactions in Dell, Inc. ("Dell") common stock for which your claim was previously approved in the Dell Class Action, **so long as your approved transactions calculate to an Eligible Loss under the Plan of Allocation for the Dell Fair Fund Distribution Plan. You do not need to do anything further at this time to participate in the Dell SEC Fair Fund**, unless you are a custodian, trustee or professional investing and claiming on behalf of more than one potentially eligible claimant in a pooled investment fund or entity. If so, you will be required to complete a certification attesting that any distribution you receive will be allocated for the benefit of current or former investors and not for the benefit of management. To obtain a copy of this certification, please contact the Distribution Agent at the number listed above or visit the Dell SEC Fair Fund's website at [www.dellsecsettlement.com](http://www.dellsecsettlement.com).

You may verify the details of your approved claim in the Dell Class Action by visiting the SEC Fair Fund's website. To access that site, you will need to enter the claim and control numbers referenced on the enclosed Proof of Claim form. Please note that the Recovery Period for the Dell SEC Fair Fund is longer (trade date May 3, 2001 through trade date September 8, 2006) than the class period involved in the Dell Class Action (trade date May 16, 2002 through trade date September 8, 2006). **If you submitted a Proof of Claim form in connection with a claim that was approved by the Court in the Dell Class Action, you do not need to submit another Proof of Claim form for those same purchases. However, if you engaged in additional purchases of Dell common stock during the Recovery Period, including the period of May 3, 2001 through May 15, 2002 that were not approved by the Court in the Dell Class Action, you must submit a Proof of Claim form listing these additional transactions to be potentially eligible to recover for those purchases.**

If you would like to submit a claim regarding **additional** transactions in the Dell SEC Fair Fund for Dell common stock for which a claim was not previously approved in the Dell Class Action, you must submit the enclosed Proof of Claim form (and all required documentation) to the address above, postmarked by May 25, 2013 **with respect to those additional transactions only**. You may also file your claim with additional transactions through the Dell SEC Fair Fund's website.

By participating in the distribution of the Dell SEC Fair Fund you will not be releasing any rights or claims you may have against any party, including, but not limited to, Dell Inc., Dell Inc. past and present directors, officers, advisors and agents (other than with respect to the Distribution Agent) and the other Defendants.

Please read the enclosed Notice for more information about the distribution of the Dell SEC Fair Fund. If you have questions concerning the distribution, please feel free to call us at our toll-free number listed above.

Very truly yours,

The Garden City Group, Inc.  
Distribution Agent