

Tu Lawrence
Form 4
February 26, 2010

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
Tu Lawrence

2. Issuer Name and Ticker or Trading Symbol
DELL INC [DELL]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)
ONE DELL WAY

(Street)

3. Date of Earliest Transaction (Month/Day/Year)
02/24/2010

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
Senior Vice President

ROUND ROCK, TX 78682

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
			Code	V	Amount (A) or (D) Price		
Common Stock	02/24/2010		A		17,397 (1) A \$ 0 288,122	D	
Common Stock	02/24/2010		A		23,640 (2) A \$ 0 311,762	D	
Common Stock	02/24/2010		A		59,118 (3) A \$ 0 370,880 (4)	D	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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number.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Nu	Deriv	Secur	Bene	Owne	Follo	Repor	Trans	(Instr
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares								

Reporting Owners

Reporting Owner Name / Address

Relationships

Director 10% Owner Officer Other

Tu Lawrence
ONE DELL WAY
ROUND ROCK, TX 78682

Senior Vice President

Signatures

/s/ Janet B. Wright,
Attorney-in-Fact

02/26/2010

 **Signature of Reporting Person

 Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Represents RSUs earned pursuant to performance based units granted in March 2007. Entire grants vests on March 29, 2010.
- (2) Represents RSUs earned pursuant to performance based units granted in March 2008. Entire grant vests on March 4, 2011.
- (3) Represents RSUs earned pursuant to performance based units granted in March 2009. Entire grant vests on March 5, 2012.
- (4) Represents 43,559 unrestricted shares and 327,321 restricted stock units vesting as follows: 7,500 units on 8/10 of 2010 through 2014, 69,776 units on 3/29/2010, 84,646 units on 3/4/2011 and 135,399 units on 3/5/2012.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.