

Item 8.01 Other Events.

On April 24, 2008, Dell issued a press release announcing that it has completed its acquisition of MessageOne, Inc., an industry leader in Software-as-a-Service (SaaS) enabled enterprise-class e-mail business continuity, compliance, archiving and disaster recovery services. A copy of the press release is furnished as Exhibit 99.1 to this report.

Item 9.01 - Financial Statements and Exhibits.

Exhibit 99.1 – Press Release issued by Dell Inc., dated April 24, 2008.

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: April 24, 2008 By: /s/ Thomas H. Welch, Jr.
Thomas H. Welch, Jr.
Vice President and Assistant Secretary

EXHIBIT INDEX

Exhibit Description of Exhibit
No.

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