

Marmonti David A
 Form 4
 March 06, 2008

FORM 4

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

OMB APPROVAL

OMB Number: 3235-0287
 Expires: January 31, 2005
 Estimated average burden hours per response... 0.5

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 *
 Marmonti David A

(Last) (First) (Middle)
 ONE DELL WAY
 (Street)
 ROUND ROCK, TX 78682

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

3. Date of Earliest Transaction (Month/Day/Year)
 03/04/2008

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

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

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

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

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 Indirect Beneficial Ownership (Instr. 4)			
				Code	V	Amount	(A) or (D)	Price		
Common Stock	03/04/2008		A		8,979 (1)	A	\$ 0	249,643		D
Common Stock	03/04/2008		A		61,006 (2)	A	\$ 0	310,649		D
Common Stock	03/06/2008		S		13,031	D	\$ 19.6664	297,618 (3)		D

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control

SEC 1474 (9-02)

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 Security (Instr. 3 and 4)		
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount
Nonqualified Stock Option	\$ 19.67	03/04/2008		A	265,245	(4) 03/04/2018	Common Stock	265	

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Marmonti David A ONE DELL WAY ROUND ROCK, TX 78682			Senior Vice President	

Signatures

/s/ Thomas H. Welch, Jr.,
Attorney-in-Fact

03/06/2008

__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 the number of stock units earned pursuant to the performance based units granted in March 2007. These units will vest on March 29, 2010.
- (2) Represents the minimum number (80%) of performance based stock units, which will vest on 3/29/2011. No less than 80%, nor more than 120%, of the target (76,257) will be earned based on company performance.
- (3) Represents 25,397 shares held unrestricted and 272,221 restricted stock units lapsing as follows: 2,670 units on 3/3 of 2009 through 2012, 38,716 units on 2/8/09, 41,942 units on 2/8/10, 45,169 units on 2/8/11, 2,964 units on 3/9 of 2008 through 2011, 62,852 units on 3/29/2010 and 61,006 units on 3/29/2011.
- (4) Exercisable as follows: 88,415 shares on 3/4 of 2009 through 2011.

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.