Dell Sa

 Siège Social 1

 Rond Point Benjamin Franklin

 34000 Montpellier

 France

 For the attention of Dobroslav Novakov

Dear Sirs

In connection with the audit of our financial statements, would you please send (kindly **anticipating** the response through the following e-mail address “**external.confirmations.dc@it.pwc.com**” or via fax **+39-02-7785966** “for the attention of DC”), directly to our auditors

**PricewaterhouseCoopers SpA**

**Via Monte Rosa 91**

**20149 Milan**

**ITALY**

**Attn: Delivery Center**

a statement of our account with you specifying the balance at **30th November 2012.**

When replying please make reference to our name.

Please be informed that all the information sent to PricewaterhouseCoopers SpA will be used solely for the purpose of the audit of our financial statements.

We thank you in advance for your cooperation in complying with this request and apologise for any inconvenience caused.

The auditing procedures performed by our auditors require that your response is received at their address no later than **10th February 2013.**

Yours faithfully

Milan, February 1st, 2013

cc: PricewaterhouseCoopers SpA