Sweet Thomas W
Form 3
May 23, 2007

FORM 3

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

OMB APPROVAL

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INITIAL STATEMENT OF 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 *
Â Sweet Thomas W
(Last) (First) (Middle)

ONE DELL WAY
(Street)

ROUND ROCK,Â TXÂ 78681
(City) (State) (Zip)

2. Date of Event Requiring Statement (Month/Day/Year)
05/14/2007

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

4. Relationship of Reporting Person(s) to Issuer
(Check all applicable)
_____ Director
_____ 10% Owner
__X__ Officer (give title below)
_____ Other (specify below)
CAO

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

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

Table I - Non-Derivative Securities Beneficially Owned

1.Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock	35,625 (1)	D	Â
Common Stock	3,165	I	Dell 401(k) Plan

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

SEC 1473 (7-02)

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Table II - Derivative Securities Beneficially Owned (*e.g.*, puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)	3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)	4. Conversion or Exercise Price of Derivative	5. Ownership Form of Derivative Security:	6. Nature of Indirect Beneficial Ownership (Instr. 5)

	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Security	Direct (D) or Indirect (I) (Instr. 5)	
Nonqualified Stock Options	Â (2)	03/20/2008	Common Stock	27,184	$ 12.74	D	Â
Nonqualified Stock Options	Â (2)	07/17/2008	Common Stock	8,760	$ 28.9	D	Â
Nonqualified Stock Options	Â (2)	03/26/2009	Common Stock	14,612	$ 30.43	D	Â
Nonqualified Stock Options	Â (2)	09/23/2009	Common Stock	13,855	$ 44.6875	D	Â
Nonqualified Stock Options	Â (2)	03/24/2010	Common Stock	8,105	$ 45.9	D	Â
Nonqualified Stock Options	Â (2)	08/22/2010	Common Stock	74,035	$ 37.5938	D	Â
Nonqualified Stock Options	Â (2)	02/12/2011	Common Stock	21,190	$ 22.9375	D	Â
Nonqualified Stock Options	Â (2)	03/23/2011	Common Stock	17,917	$ 21.7187	D	Â
Nonqualified Stock Options	Â (2)	09/06/2011	Common Stock	47,500	$ 22.1	D	Â
Nonqualified Stock Options	Â (2)	10/25/2011	Common Stock	57,097	$ 25.025	D	Â
Nonqualified Stock Options	Â (2)	03/07/2012	Common Stock	26,585	$ 27.64	D	Â
Nonqualified Stock Options	Â (3)	09/05/2012	Common Stock	27,525	$ 25.45	D	Â
Nonqualified Stock Options	Â (4)	03/06/2013	Common Stock	21,280	$ 26.185	D	Â
Nonqualified Stock Options	Â (2)	09/04/2013	Common Stock	18,360	$ 34.24	D	Â
Nonqualified Stock Options	Â (2)	03/04/2014	Common Stock	49,720	$ 32.985	D	Â
Nonqualified Stock Options	Â (2)	09/02/2014	Common Stock	20,680	$ 35.35	D	Â
Nonqualified Stock Options	Â (2)	03/03/2015	Common Stock	36,400	$ 40.17	D	Â
Nonqualified Stock Options	Â (2)	03/03/2010	Common Stock	16,850	$ 45.9375	D	Â

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Sweet Thomas W ONE DELL WAY ROUND ROCK,Â TXÂ 78681	Â	Â	Â CAO	Â

Signatures

/s/ Thomas H. Welch, Jr., Attorney-in-Fact	05/23/2007
**Signature of Reporting Person	Date

Explanation of Responses:

***** If the form is filed by more than one reporting person, *see* Instruction 5(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 10,725 unrestricted shares and 24,900 restricted stock units vesting as follows: 2,508 units on 3/9 of 2008 through 2011 and 4,956 units on 3/8 of 2008 through 2010.

(2) Currently exercisable.

(3) 22,020 shares currently exercisable and 5,505 shares exercisable on 9/5/07.

(4) 17,024 shares currently exercisable and 4,256 shares on 3/6/08.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure.
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