

Item 8.01 Other Events.

On January 28, 2008, Dell issued a press release announcing that it has completed its acquisition of EqualLogic, Inc., a leading provider of high-performance iSCSI storage area network solutions. 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 January 28, 2008.

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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: January 28, 2008 By: /s/ Thomas H. Welch, Jr.
Thomas H. Welch, Jr.
Vice President and Assistant Secretary

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EXHIBIT INDEX

Exhibit

No. Description of Exhibit

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