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OFFICE OF THE SECRETARY

September 5, 2006

06-258



CONFIDENTIAL TREATMENT REQUESTED

Nancy M. Morris, Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090

Re: Notice of Representation Pursuant to Rule 8(b), 17 C.F.R. 200.735-8(b)

Dear Ms. Morris:

This statement is filed in compliance with the Commission's notice of representation requirement.

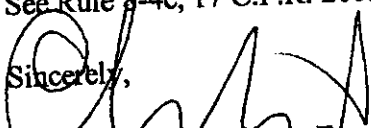
I was formerly a staff attorney in the Division of Enforcement and resigned effective September 1, 2006, to accept employment with Dell Inc. This is to advise you that I have been retained to represent Dell Inc. in In the Matter of (b)(7)(A) (b)(7)(A) The staff contact at the Commission is (b)(7)(C) In the course of my representation of Dell Inc., it is contemplated that I will appear before, or communicate with, the Commission or the staff of various offices of the Commission by telephone, correspondence, or otherwise.

While an employee of the Commission, to the best of my recollection, I did not have official responsibility for, nor did I participate personally or substantially in, In the Matter of (b)(7)(A)

Since my participation in this matter may continue for an indefinite period involving more than one communication with, or appearance before, the Commission or its staff, this statement is intended to cover all my appearances and communications that relate directly to In the Matter of (b)(7)(A)

In addition, I request confidential treatment for this letter because it refers to an ongoing nonpublic investigation.

See Rule 8-4c, 17 C.F.R. 200.735-8(d)(3).

Sincerely,

Christopher T. Stidvent, Esq.