



December 19, 2002

Federal Communications Commission
7435 Oakland Mills Road
Columbia, Maryland 21046

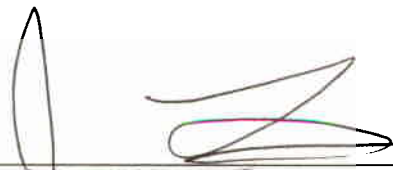
Subject: Anti-Drug Abuse Attestation

Gentlemen:

Please accept this letter as an attestation on behalf of Dell Computer Corporation that to the best of our knowledge, information and belief, none of our officers, directors, or persons holding 5% or more of the outstanding stock or shares, voting or non-voting, have been denied federal benefits under section 5301 of the Anti-Drug Abuse Act of 1988.21 U.S.C. 853(a).

If you have any further questions or need additional information, please feel free to give me a call at Phone number.

Sincerely,



Jason Limoges
Regulatory Engineer

December 19, 2002

Date