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LUFT KLAUS  
 Form 5  
 March 14, 2002

UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
 WASHINGTON, D.C. 20549  
 FORM 5

ANNUAL STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

( ) Check box if no longer subject to Section 16.

Form 4 or Form 5 obligations may continue. See Instructions 1(b).

( ) Form 3 Holdings Reported

( ) Form 4 Transactions Reported

1. Name and Address of Reporting Person

Klaus Luft  
 Gut Keferloh 1 B  
 , Grasbrunn bei Munich D-85630

2. Issuer Name and Ticker or Trading Symbol

Dell Computer Corporation (DELL)

3. IRS or Social Security Number of Reporting Person (Voluntary)

4. Statement for Month/Year

1/2002

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

6. Relationship of Reporting Person(s) to Issuer (Check all applicable)

(X) Director ( ) 10% Owner ( ) Officer (give title below) ( ) Other  
 (specify below)

7. Individual or Joint/Group Reporting (Check Applicable Line)

(X) Form filed by One Reporting Person  
 ( ) Form filed by More than One Reporting Person

Table I -- Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security	2. Transaction Date	3. Code	4. Securities Acquired (A) or Disposed of (D) Amount	5. Amount of Securities Beneficially Owned at End of Year
Common Stock				499200

Table II -- Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Derivative Security	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date	4. Code	5. Number of Derivative Securities Acquired (A) or Disposed of (D) Amount	6. Date Exercisable and Expiration Date Date (Month/Day/Year)	7. Title and Amount of Underlying Securities Title and Number of Shares	8. Put or Call
Nonqualified Stock Option	\$2.072				1/8/29	Common Stock	

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ns								2006		
Nonqualified Stock Options	\$9.26					2	7/18/	Common Stock		
ns							2007			
Nonqualified Stock Options	\$28.24	7/19/	A	24080	A	3	7/19/	Common Stock	24080	N/A
ns		2001					2011			
Nonqualified Stock Options	\$28.24	7/19/	A	4250	A	4	7/19/	Common Stock	4250	N/A
ns		2001					2011			
Nonqualified Stock Options	\$28.24	1/2/	G	10000	D	5	7/19/	Common Stock	10000	N/A
ns		2002					2011			
Nonqualified Stock Options	\$28.899					6	7/17/	Common Stock		
ns							2008			
Nonqualified Stock Options	\$43.91					7	7/16/	Common Stock		
ns							2009			
Nonqualified Stock Options	\$43.91					8	7/16/	Common Stock		
ns							2009			
Nonqualified Stock Options	\$52.1563					9	7/20/	Common Stock		
ns							2010			

Explanation of Responses:

1. Currently exercisable.
2. Exercisable in accordance with the following schedule: 38,400 shares on 7/18 of each year from 2001 through 2002.
3. Exercisable in accordance with the following schedule: 4,816 shares on 7/19 of each year from 2002 through 2006.
4. Exercisable in accordance with the following schedule: 850 shares on 7/19 of each year from 2002 through 2006.
5. Exercisable in accordance with the following schedule: 2,000 shares on 7/19 of each year from 2002 through 2006.
6. Exercisable in accordance with the following schedule: 15,657 shares currently exercisable and 5,219 shares on 7/17/02 and 5,220 shares on 7/17/03.
7. Exercisable according to the following schedule: 1,256 shares on 7/16/00 and 1,257 shares on 7/16 of each year from 2001 through 2004.
8. Exercisable according to the following schedule: 2,000 shares on 7/16 of each year from 2000 through 2004.
9. Exercisable in accordance with the following schedule: 3,719 shares on 7/20/01 and 7/20/03, 3,720 shares on 7/20/02 and 7/20/04 and 3,721 shares on 7/20/05.