



March 30, 2011

Dell, Inc.
401 Dell Way
Round Rock, TX 78682

To Whom It May Concern:

In regard to your request for verification, Dell is an authorized reseller of Nuance products in the corporate, government and education markets. The Dell sales organization is able to offer both box product and licensing procurement options to their customers. Dell can choose the lowest cost option available at that time to obtain the products, whether that means obtaining the products through distribution or directly from Nuance.

Nuance does not perform a formal ranking of its certified partners, however, Dell is a critical channel partner in terms of sales to Nuance among Nuance's managed partners. Nuance invests in account management for six resellers and Dell is included in that list.

Lastly, our two companies have long engaged in co-branded marketing activities geared toward educating end users of the productivity gains resulting from the deployment of Nuance software. As a result, our business relationship goes full circle from training Dell employees, to educating customers, to ensuring quality customer service for those customers who choose to purchase Nuance software.

Sincerely,

A handwritten signature in dark ink, appearing to read "Jordan Michael", is written over a light gray circular stamp.

Jordan Michael
Legal Counsel