

Mail Stop 4561

October 6, 2006

Peter Oppenheimer
Senior Vice President and
Chief Financial Officer
Apple Computer, Inc.
1 Infinite Loop
Cupertino, California 95014

**Re: Apple Computer, Inc.
Form 10-K for the Fiscal Year Ended
September 24, 2005
Filed November 30, 2005
Forms 8-K filed October 11, 2005, January 18, 2006,
April 19, 2006, July 19, 2006 and August 3, 2006
File No. 000-10030**

Dear Mr. Oppenheimer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief