

**Mail Stop 4561**

June 15, 2007

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

**Re: Apple, Inc.  
Form 10-K for the Fiscal Year Ended  
September 30, 2006  
Filed December 29, 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