

**Mail Stop 4561**  
**Via Fax (408) 974-2023**

February 27, 2009

Peter Oppenheimer  
Senior VP and Chief Financial Officer  
Apple Inc.  
1 Infinite Loop  
Cupertino, CA 95014

**Re: Apple Inc.**  
**Form 10-K for the Fiscal Year Ended September 27, 2008**  
**Filed on November 5, 2008**  
**Form 10-Q for the Fiscal Quarter Ended December 27, 2008**  
**Filed on January 23, 2009**  
**Forms 8-K filed on October 21, 2008 and January 21, 2009**  
**File No. 000-10030**

Dear Mr. Oppenheimer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Craig Wilson  
Sr. Asst. Chief Accountant