

Mail Stop 4561
Via Fax (408) 974-2023

April 12, 2010

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

Re: Apple Inc.
Form 10-K/A for the Fiscal Year Ended September 26, 2009
Filed on January 25, 2010
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,

Kathleen Collins
Accounting Branch Chief