



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 4, 2015

Mailstop 4561

Mr. Luca Maestri  
Chief Financial Officer  
Apple Inc.  
1 Infinite Loop  
Cupertino, CA 95014

**Re: Apple Inc.**  
**Form 10-K for the Fiscal Year Ended September 27, 2014**  
**Filed October 27, 2014**  
**File No. 000-10030**

Dear Mr. Maestri:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief  
Office of Information Technologies  
and Services