



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 3, 2009

**Via U.S. Mail and Fax (602) 383-5159**

Joseph L. D'Amico  
President, Chief Financial Officer and Treasurer  
Apollo Group, Inc.  
4025 S. Riverpoint Parkway  
Phoenix, AZ 85040

**RE: Apollo Group, Inc.  
Form 10-K for the year ended August 31, 2008  
Filed October 28, 2008  
File No. 000-25232**

Dear Mr. D'Amico:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Celeste M. Murphy  
Legal Branch Chief