

262 Altadena Cir
Bay Point, CA 94565
September 28, 2015

Via email to: shareholderproposals@sec.gov
U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, NE
Washington, DC 20549-2736

Re: Shareholder Proposal of Jing Zhao for Inclusion in Apple Inc. Proxy Statement

Ladies and Gentlemen:

There is no need to use common reason and logic to rebut the three baseless excuses for exclusion of my proposal in the September 25, 2015 Apple letter to the SEC. However, to prevent the company's Board from repeating the same baseless statements in their Opposition Statement against my proposal, I would like to point out:

- I. My proposal does not involve the company's ordinary operation. Especially from the supporting statement, it is clear that it concerns the compensation of senior executives and directors. Furthermore, for the purpose to include my proposal to the 2016 proxy material, I am willing to remove the last sentence of the proposal so shareholders can vote and the company can implement it without any ambiguity.
- II. My proposal is neither vague nor indefinite. For the purpose not to "micro-manage" the company, the proposal does not redefine the commonly used terms "include," "outside independent experts" and "general public" so the company retains the power, authority and flexibility to implement the proposal.
- III. The Company does not lack the power or authority to implement the proposal, but

lacks the willing to follow regulations. By nature, my proposal is a recommendation for the company's Board only. If it has some overlaps with relevant regulations, the company **can choose not** to violate Commission and NASDAQ rules.

Shareholders have the right to vote on this very important policy issue. Should you have any questions, please contact me at 925-643-5034 (phone/fax) or zhao.cpri@gmail.com.

Respectfully,



Jing Zhao

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