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October 13, 2016

Via email shareholderproposals@sec.gov
U.S. Securities and Exchange Commission
Office of Chief Counsel
Division of Corporation Finance
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 citing irrelevant cases for exclusion of my proposal in Apple's October 7, 2016 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. My proposal is to reform the executive compensation policy. It has nothing to do with the company's hiring decisions; it does not focus on ordinary business matters. Especially at the end of Supporting Statement, my proposal states: "For the purpose of this proposal, the Board and the Compensation Committee have the flexibility to select multiple independent experts or sources."
- II. My proposal is neither vague nor indefinite. For the purpose not to "micro-manage" the company business, the proposal does not redefine the commonly used English words "outside independent experts," "resources" and "general public" so the company retains the flexibility to implement the proposal. My other proposals, such as human rights committee proposals voted at Google 2010 (http://cpri.tripod.com/cpr2010/google_proxy.pdf) and

Goldman Sachs 2013

(<http://cpri.tripod.com/cpr2013/2013-proxy-statement-pdf.pdf> Item 5)

shareholders meetings, used the same words “outside” and “experts.” They caused nothing “vague” or “indefinite” understanding to shareholders. It is absurd to assume, as indicated in the Apple October 7, 2016 letter, that Apple shareholders do not have the same English reading ability as Google or Goldman Sachs shareholders. Furthermore, to avoid intervening to the company’s ordinary business process, my proposal does not specify who must comply with my proposal.

III. The Company does not lack the power or authority to implement the proposal.

The company **can choose not** to violate Commission and NASDAQ rules to implement my proposal.

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

Respectfully,



Jing Zhao

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