



DIVISION OF
CORPORATION FINANCE

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

December 21, 2017

Gene D. Levoff
Apple Inc.
glevoff@apple.com

Re: Apple Inc.
Incoming letter dated November 20, 2017

Dear Mr. Levoff:

This letter is in response to your correspondence dated November 20, 2017 concerning the shareholder proposal (the "Proposal") submitted to Apple Inc. (the "Company") by Jing Zhao (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. We also have received correspondence from the Proponent dated December 6, 2017. Copies of all of the correspondence on which this response is based will be made available on our website at <http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml>. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Matt S. McNair
Senior Special Counsel

Enclosure

cc: Jing Zhao
zhao.cpri@gmail.com

December 21, 2017

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: Apple Inc.
Incoming letter dated November 20, 2017

The Proposal recommends that the Company establish a human rights committee to review, assess, disclose and make recommendations to enhance the Company's policy and practice on human rights.

We are unable to concur in your view that the Company may exclude the Proposal under rule 14a-8(i)(7). We are unable to conclude, based on the information presented in your correspondence, including the discussion of the board's analysis on this matter, that this particular proposal is not sufficiently significant to the Company's business operations such that exclusion would be appropriate. As your letter states, "the Board and management firmly believe that human rights are an integral component of the Company's business operations." Further, the board's analysis does not explain why this particular proposal would not raise a significant issue for the Company. Accordingly, we do not believe that the Company may omit the Proposal from its proxy materials in reliance on rule 14a-8(i)(7).

Sincerely,

Matt S. McNair
Senior Special Counsel