



DIVISION OF  
CORPORATION FINANCE

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

May 16, 2024

Luca Maestri  
Chief Financial Officer  
Apple Inc.  
One Apple Park Way  
Cupertino, CA 95014

**Re: Apple Inc.**  
**Form 10-K for the fiscal year ended September 30, 2023**  
**Response dated March 20, 2024**  
**File No. 001-36743**

Dear Luca Maestri:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Sam Whittington