262 Altadena Cir Pittsburg, CA 94565 November 3, 2014

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 2015 Proxy Statement
Ladies and Gentlemen:

It is a surprise that rather than communicating with its shareholders on important corporate policy issues, Apple Inc. wasted the company's resource to hire an outside law firm against its shareholder. This is another indication that Apple needs improve its public policy.

There is no need to use common sense to rebut the impermissibly irrelevant cases and misleading statements in the October 31, 2014 letter to the SEC prepared by Hogan Lovells US LLP. However, to prevent the company's Board from repeating the same misleading statements from the letter in their predictable Opposition Statement against my proposal in the proxy material, I would like to point out some basic facts here.

- Every proposal deals with matters relating to the company's business operation more or less, but this is not the reason to exclude a proposal.
 Otherwise, every company can use this excuse to exclude any proposal. My proposal does not seek to "micro-manage" the company on a day-to-day basis, because it focuses on social policy issues.
- 2. The letter failed to show that the company has substantially implemented my proposal. In fact, the company's failures on these social policy issues have been widely known. For example, here is one independent research of the company's conducts: Jenny Chan, Ngai Pun and Mark Selden, "The politics of global production: Apple, Foxconn and China's new working class," The Asia-Pacific Journal, Vol. 11, Issue 32, No. 2, August 12, 2013. If Apple is

¹ http://www.japanfocus.org/-Jenny-Chan/3981

willing to improve its policy, at least it should learn from a better EICC fellow member Hewlett-Packard: HP respected shareholders' right to vote on my similar proposal in 2013 and also changed its supplier chain policy.²

3. My proposal does not deal with substantially the same subject matter as a previous proposal; it includes much wider social issues besides human rights. Since the much narrower proposal on human rights issue only received 5.716% vote, it is highly possible that much more shareholders will support my proposal.

I submitted my proposal very early on April 22, 2014 to give the company enough time to communicate with its shareholders, because I had a bad experience to be rejected to communicate with the company. I am citing my letter to the company on February 27, 2013 after I was denied the right to speak at the shareholders meeting last year: "It is sad that the meeting was not properly conducted by you. Mr. Sewell allowed one shareholder to speak after the first proposal was introduced but denied me the opportunity to speak after the number 6 human rights proposal was presented. This is unfair, undemocratic and a clear violation to shareholder's right."

Finally, I will respect the result of my fellow shareholders after the voting of my proposal, and will continue to hold the company's shares until the company respects shareholder's right to submit a proposal to be voted at the annual shareholders meeting.

Should you have any questions, please contact me at 925-643-5034 (phone/fax) or zhao.cpri@gmail.com.

Respectfully,

Jing Zheo

Jing Zhao, Sr. Fellow

US-Japan-China Comparative Policy Research Institute

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² http://cn.nytimes.com/business/20130208/c08hewlett/en-us/

³ http://cpri.tripod.com/cpr2013/letter to apple2013.pdf