

1745 Copperleaf Ct
Concord, CA 94518
December 6, 2017

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 for Inclusion in Apple Inc. 2018 Proxy Statement

Ladies and Gentlemen:

There is no need to rebut the baseless “basis” to exclude my proposal in Apple’s November 20, 2017 letter to the SEC. As indicated in Apple’s request to waive the 80-day filing requirement in Rule 14a-8(j), Apple requests a special status above rule.

My proposal does not relate to matters of the company’s ordinary business. It is basically the same proposal I submitted to other companies, such as Verizon Communications in 2017 (<http://cpri.tripod.com/cpr2017/proxy-vz.pdf> item 6), Hewlett-Packard (http://media.corporate-ir.net/media_files/irol/71/71087/proxy2013/HTML2/default.htm No. 6) and Goldman Sachs (<http://cpri.tripod.com/cpr2013/2013-proxy-statement-pdf.pdf> item 5) in 2013. Apple should not be granted special status above other companies.

On November 30, 2017, I also received Apple’s statement in opposition to my proposal, which indicates that Apple “must follow the law wherever we do business” even where “the law” require Apple violating basic human rights. This is not the company’s ordinary business. Shareholders should have the right to vote on this important policy.

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

Respectfully,

A handwritten signature in black ink that reads "Jing Zhao". The signature is written in a cursive, slightly slanted style.

Jing Zhao

Enclosure: Apple's statement

Cc: Gene D. Levoff glevoff@apple.com, Shareholder Proposal
shareholderproposal@apple.com, Dye, Alan L. alan.dye@hoganlovells.com, Gaines,
Weston J. weston.gaines@hoganlovells.com