APPLE INC

FORM 8-K/A
(Amended Current report filing)

Filed 12/23/96 for the Period Ending 12/04/96

Address
ONE INFINITE LOOP
CUPERTINO, CA 95014

Telephone (408) 996-1010
CIK 0000320193
Symbol AAPL
SIC Code 3571 - Electronic Computers
Industry Computer Hardware
Sector Technology
Fiscal Year 09/30
SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

AMENDMENT NO. 1 TO FORM 8-K
CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities
Exchange Act of 1934

Date of Report (Date of earliest event reported): December 4, 1996

Apple Computer, Inc.
(Exact name of registrant as specified in its charter)

California                      0-10030                 94-2404110
(State or other
jurisdiction of
incorporation or
organization)

1 Infinite Loop, Cupertino, California 95014
(Address of principal executive offices)

Registrant’s telephone number, including area code: (408) 996-1010

Not Applicable
(Former name or former address, if changed since last report.)

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Item 4. Changes in Registrant's Certifying Accountant

On December 4, 1996, the Audit and Finance Committee of the Registrant's Board of Directors recommended, and the Registrant's Board of Directors approved, the engagement of the independent certified public accounting firm of KPMG Peat Marwick LLP to audit the consolidated financial statements of the Registrant for the year ending September 26, 1997. Accordingly, the engagement of Ernst & Young LLP as the Registrant's independent auditors was discontinued effective December 19, 1996.

The reports of Ernst & Young LLP on the Registrant's consolidated financial statements for each of the two fiscal years in the period ended September 27, 1996 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

In connection with the audits of the Registrant's consolidated financial statements for each of the two fiscal years ended September 27, 1996 and September 29, 1995 and the subsequent interim period prior to and including December 19, 1996, there were no disagreements between the Registrant and Ernst & Young LLP on any matters of accounting principles or practices, financial statement disclosure, or auditing scope and procedures which, if not resolved to the satisfaction of Ernst & Young LLP, would have caused Ernst & Young LLP to make reference to the matter in their reports.

There were no reportable events (as defined in Regulation S-K Item 304(a)(1)(v)) during the two fiscal years ended September 27, 1996 and September 29, 1995 and the subsequent interim period prior to and including December 19, 1996.

The Registrant has not consulted with KPMG Peat Marwick LLP during the last two years or subsequent interim period prior to and including December 19, 1996 on either the application of accounting principles or the type of opinion KPMG Peat Marwick LLP might issue on the Registrant's financial statements.

The Registrant requested Ernst & Young LLP to furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not Ernst & Young LLP agrees with the above statements, which letter is attached as Exhibit 16.1.
Item 7. Financial Statements, Pro Forma Financial Information and Exhibits.

(c) Exhibits

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<th>Number</th>
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<tr>
<td>16.1</td>
<td>Letter of Ernst &amp; Young LLP</td>
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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

APPLE COMPUTER, INC.

By: /s/Fred D. Anderson
Fred D. Anderson,
Executive Vice President and
Chief Financial Officer

Date: December 20, 1996
December 20, 1996

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Gentlemen:

We have read Item 4 of Form 8-K/A dated December 20, 1996 of Apple Computer, Inc. and are in agreement with the statements contained in the second, third, fourth and sixth paragraphs therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

Very truly yours,

/s/Ernst & Young LLP

Ernst & Young LLP is a member of Ernst & Young International, Ltd.