



Policy on Reporting Questionable Accounting or Auditing Matters

Any employee of Apple may notify the Audit and Finance Committee of Apple's Board of Directors of any concerns regarding accounting or auditing matters at Apple by calling the Business Conduct Helpline, which is available to all employees worldwide and is active 24/7. The Business Conduct Helpline is available on AppleWeb.

Individuals may also notify the Audit and Finance Committee of Apple's Board of Directors of any concerns regarding accounting or auditing matters at Apple by mailing the concern to the following address:

Office of the General Counsel
Apple Inc.
1 Infinite Loop, MS 301-4GC
Cupertino, CA 95014

You may report your concerns anonymously and confidentially. However, the Audit and Finance Committee encourages you to supply contact information with your submission to facilitate follow-up, clarification, and assistance with any investigation, if necessary. The Audit and Finance Committee has established procedures for the receipt, retention and treatment of all complaints received regarding accounting and auditing matters.

When you, in good faith, notify the Audit and Finance Committee of Apple's Board of Directors of any concerns regarding accounting or auditing matters at Apple, you are protected from any form of retaliation. Retaliation will not be tolerated.