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August 8, 2002

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COPY VIA FACSIMILE
ORIGINAL VIA FEDERAL EXPRESS

Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

**Re: Apple Computer, Inc. – Sworn Statements of Principal Executive Officer
and Principal Financial Officer**

Dear Sir:

On behalf of Apple Computer, Inc. ("Apple"), enclosed are the following original documents in accordance with the Securities and Exchange Act order dated June 27, 2002 (File No. 4-460) requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934:

1. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Steven P. Jobs, Principal Executive Officer of Apple.
2. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Fred D. Anderson, Principal Financial Officer of Apple.

Please acknowledge receipt of the enclosed by file stamping the enclosed (i) copy of this letter and (ii) each copy of the enclosures to this letter and returning it to the undersigned in the enclosed envelope.

Please contact the undersigned at (408) 974-1969 if you have any questions or concerns.

Very truly yours,

Wendy L. Howell
Corporate Counsel
Apple Computer, Inc.

Enclosures

c: Nancy R. Heinen, Apple Computer, Inc.
Senior Vice President, General Counsel and Secretary

Apple
1 Infinite Loop
Cupertino, CA 95014-2084
408 996-1010 phone
408 996-0275 fax
www.apple.com

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Statement Under Oath of Principal Executive Officer and Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings

I, Fred D. Anderson, state and attest that:

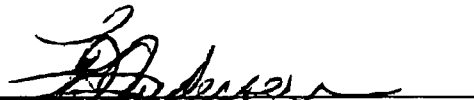
(1) To the best of my knowledge, based upon a review of the covered reports of Apple Computer, Inc., and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

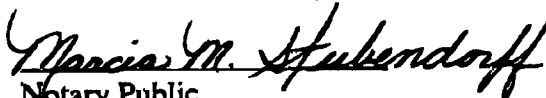
- Apple Computer, Inc. Annual Report on Form 10-K for the fiscal year ended September 29, 2001;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Apple Computer, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


 Fred D. Anderson
 Chief Financial Officer
 August 8, 2002

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Subscribed and sworn to
before me this 8th day of August, 2002.


 Notary Public
 My Commission Expires: May 21, 2006



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