



21 December 2017

Mr. Kieran Lenihan,  
Clerk to the Committee of Public Accounts,  
Leinster House,  
Dublin 2.

Dear Mr. Lenihan,

Thank you for your letter of November 23, 2017. We acknowledge and fully respect the role of the Committee and its current focus and we thank you for inviting us to address your members. As you know, both Ireland and Apple have appealed the European Commission's decision alleging State aid. While that legal process and appeal is ongoing, we are constrained from commenting and therefore will not be in a position to send a representative to the Committee. I must stress that we do not in any way wish to show disrespect to the Committee, its members, or the Oireachtas.

As you noted, Apple has a significant presence in Ireland and we're proud of our 37-year history in Cork and the economic benefits we provide to both the local and national economies. We directly employ almost 6,000 people across the country and our Irish operations support a total of 18,000 jobs. And in Cork, we've invested almost €200 million to develop a modern campus for our growing employee base at Hollyhill. Apple is the largest private employer in the city, with employees working in customer service, sales, finance and logistics. Additionally, Cork is home to the only Apple-owned manufacturing facility in the world.

Apple is deeply committed to our team, our customers, developers, partners and suppliers in Ireland. We are very appreciative of the work of the Committee and we would be very happy to provide a tour of our Hollyhill campus for any of the Committee members who would like to learn more about our work.

Yours sincerely,

A handwritten signature in blue ink, which appears to read 'Claire Thwaites', is located below the 'Yours sincerely,' text.

Claire Thwaites  
Senior Director, European & Russia Government Affairs

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