



20 December 2016

CONFIDENTIAL

MS BRID DUNNE, Clerk
On behalf of Mr. John McGuinness, TD
Chairman
Oireachtas Joint Committee on Finance, Public Expenditure
and Reform, and Taoiseach,
Leinster House,
Dublin 2.

Dear Ms Dunne,

I refer to your letter of December 15, 2016, and the invitation by the Chairman to Tim Cook, to appear before the Joint Committee on Finance & Public Expenditure on February 2, 2017.

As outlined in the letter, the Committee wishes to engage with us on the State Aid investigation involving Apple in Ireland, published by the European Commission on 30 August 2016.

As you will be aware The Irish Government has submitted their Appeal against the Final Decision to the General Court. Apple has also filed its Appeal.

As you will appreciate, this is a complex and challenging issue, and one on which we are receiving ongoing legal counsel. We are engaging with the Department of Finance and The Revenue Commissions, as well as the European Commission. Given the sensitive nature of the investigation and the timing, we have been advised not to undertake any other direct activities, which could potentially prejudice future outcomes. It is on this basis that we are unable to appear before the Committee on this occasion.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'C. Thwaites', is located below the 'Yours sincerely,' text.

Claire Thwaites
Senior Director, Government Affairs - EMEA

Apple Europe Limited
One Hanover Street
London W1S 1YZ
United Kingdom

T 0207 7184 1000
F 020 7184 1184
www.apple.com/uk

Apple Europe Limited
Registered in England
Company N° 505861046
Registered Office: 100
New Bridge Street
London, EC4V 6JA
VAT N°GB 8679 35561