

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 3720

March 3, 2009

Via U.S. Mail and Fax (602) 383-5159

Joseph L. D'Amico President, Chief Financial Officer and Treasurer Apollo Group, Inc. 4025 S. Riverpoint Parkway Phoenix, AZ 85040

> RE: Apollo Group, Inc. Form 10-K for the year ended August 31, 2008 Filed October 28, 2008 File No. 000-25232

Dear Mr. D'Amico:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Celeste M. Murphy Legal Branch Chief