Os X Directory Structure

/	This is the root directory. It is the parent directory to all other files.
/Applications	Your Mac's Applications live here
/Developer	Appears once you've installed Developer Tools. Holds developer tools and documentation.
/Library	A location for resources that are shared amongst several users. Includes preferences, shared code libraries, and other files needed for the operating system to function.
/Network	Holds anything network-related - devices, servers, libraries, etc.
/System	System resources required by Os X to run.
/Users	All the home directories for user accounts on this machine.
/Volumes	Mounted devices and volumes such as hard disks, DMG files, optical disks, etc.
/bin	Essential command-line binaries. Programs needed by the operating system to boot and run properly.
/etc	Local system configuration for this machine. Includes administrative, configuration and other files.
/dev	Essential Device files that represent things such as attached keyboards, trackpads, etc.
/usr	A directory containing non-essential binaries, libraries, header files, and other data.
/sbin	Contains binaries essential for booting and running the system.
/tmp	Temporary files and caches created by the system.
/var	Variable data that changes while the OS runs, including things such as log files, etc.