

January 25, 2021

VIA E-MAIL

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: *Amazon.com, Inc.*
Shareholder Proposal of The Nathan Cummings Foundation
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

This letter is to inform you that our client, Amazon.com, Inc. (the “Company”), intends to omit from its proxy statement and form of proxy for its 2021 Annual Meeting of Shareholders (collectively, the “2021 Proxy Materials”) a shareholder proposal (the “Proposal”) and statement in support thereof (the “Supporting Statement”) received from The Nathan Cummings Foundation (the “Proponent”).

Pursuant to Rule 14a-8(j), we have:

- filed this letter with the Securities and Exchange Commission (the “Commission”) no later than eighty (80) calendar days before the Company intends to file its definitive 2021 Proxy Materials with the Commission; and
- concurrently sent copies of this correspondence to the Proponent.

Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“SLB 14D”) provide that shareholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the staff of the Division of Corporation Finance (the “Staff”). Accordingly, we are taking this opportunity to inform the Proponent that if the Proponent elects to submit additional correspondence to the Commission or the Staff with respect to the Proposal, a copy of such correspondence should be furnished

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concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

THE PROPOSAL

The Proposal states:

Resolved: Investors request that Amazon report on its efforts to address hate speech and the sale or promotion of offensive products throughout its businesses. The report should be produced at reasonable cost, exclude proprietary information and discuss Amazon's process for developing policies to address hate speech and offensive products, including the experts and stakeholders with whom Amazon consulted, and the enforcement mechanisms it has put in place, or intends to put in place, to ensure hate speech and offensive products are effectively addressed.

A copy of the Proposal and the Supporting Statement, as well as related correspondence with the Proponent, is attached to this letter as Exhibit A.

BASIS FOR EXCLUSION

We hereby respectfully request that the Staff concur in our view that the Proposal may be excluded from the 2021 Proxy Materials pursuant to Rule 14a-8(i)(10) because the Company has substantially implemented the Proposal.

ANALYSIS

The Proposal May Be Excluded Under Rule 14a-8(i)(10) Because The Company Has Substantially Implemented The Proposal.

A. The Substantial Implementation Standard.

Rule 14a-8(i)(10) permits a company to exclude a shareholder proposal from its proxy materials if the company has "substantially implemented" the proposal. The SEC stated in 1976 that the predecessor to Rule 14a-8(i)(10) was "designed to avoid the possibility of shareholders having to consider matters which already have been favorably acted upon by the management." Exchange Act Release No. 12598 (July 7, 1976) ("1976 Release"). Originally, the Staff narrowly interpreted this predecessor rule and concurred with the exclusion of a proposal only when proposals were "'fully' effected" by the company. *See* Exchange Act

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Release No. 19135 (Oct. 14, 1982). By 1983, the SEC recognized that the “previous formalistic application of [the Rule] defeated its purpose” because proponents were successfully avoiding exclusion by submitting proposals that differed from existing company policy in minor respects. Exchange Act Release No. 20091, at § II.E.6. (Aug. 16, 1983) (“1983 Release”). Therefore, in the 1983 Release, the SEC adopted a revised interpretation of the rule to permit the omission of proposals that had been “substantially implemented,” and the SEC codified this revised interpretation in Exchange Act Release No. 40018, at n.30 (May 21, 1998).

Applying this standard, when a company can demonstrate that it already has taken actions to address the underlying concerns and essential objectives of a shareholder proposal, the Staff has concurred that the shareholder proposal has been “substantially implemented” and may be excluded as moot. The Staff has noted that “a determination that the company has substantially implemented the proposal depends upon whether [the company’s] particular policies, practices and procedures compare favorably with the guidelines of the proposal.” *Walgreen Co.* (avail. Sept. 26, 2013); *Texaco, Inc.* (avail. Mar. 6, 1991, *recon. granted* Mar. 28, 1991).

At the same time, a company need not implement a proposal in exactly the same manner set forth by the proponent. In *General Motors Corp.* (avail. Mar. 4, 1996), the company observed that the Staff has not required that a company implement the action requested in a proposal exactly in all details but has been willing to issue no-action letters under the predecessor of Rule 14a-8(i)(10) in situations where the “essential objective” of the proposal had been satisfied. The company further argued, “[i]f the mootness requirement [under the predecessor rule] were applied too strictly, the intention of [the rule]—permitting exclusion of ‘substantially implemented’ proposals—could be evaded merely by including some element in the proposal that differs from the registrant’s policy or practice.” Therefore, if a company has satisfactorily addressed both the proposal’s underlying concerns and its “essential objective,” the proposal will be deemed “substantially implemented” and, therefore, may be excluded. *See, e.g., Quest Diagnostics, Inc.* (avail. Mar. 17, 2016); *Exelon Corp.* (avail. Feb. 26, 2010); *Anheuser-Busch Companies, Inc.* (avail. Jan. 17, 2007); *ConAgra Foods, Inc.* (avail. July 3, 2006); *Johnson & Johnson* (avail. Feb. 17, 2006); *The Talbots Inc.* (avail. Apr. 5, 2002); *Masco Corp.* (avail. Mar. 29, 1999); *The Gap, Inc.* (avail. Mar. 8, 1996).

The Staff has concurred that when substantially implementing a shareholder proposal, companies can address aspects of implementation on which a proposal is silent or which may differ from the manner in which the shareholder proponent would implement the proposal.

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For example, the Staff has previously taken the position that a shareholder proposal requesting that a company's board of directors prepare a report pertaining to environmental, social, or governance issues may be excluded when the company has provided information about the initiative in various public disclosures. *See PPG Industries Inc. (Congregation of the Sisters of St. Joseph of Peace)* (avail. Jan. 16, 2020) (concurring with the exclusion of a proposal requesting that the board of directors prepare a report on the company's processes for "implementing human rights commitments within company-owned operations and through business relationships" where the requested information was already disclosed in the company's global code of ethics, global supplier code of conduct, supplier sustainability policy, sustainability report, and other disclosures that addressed the requested information); *The Wendy's Co.* (avail. Apr. 10, 2019) (concurring with exclusion of a proposal requesting that the board of directors prepare a report on the company's process for identifying and analyzing potential and actual human rights risks of operations and supply chain where the company already had a code of conduct for suppliers, a code of business conduct and ethics, and other policies and public disclosures concerning supply chain practices and other human rights issues that achieved the proposal's essential objective); *The Dow Chemical Co.* (avail. Mar. 18, 2014, *recon. denied* Mar. 25, 2014) (concurring with the exclusion of a proposal requesting that the company prepare a report assessing short- and long-term financial, reputational and operational impacts that the legacy Bhopal disaster may reasonably have on the company's Indian and global business opportunities and reporting on any actions the company intends to take to reduce such impacts, where the company had published a "Q and A" regarding Bhopal and disclosed other actions it has taken and would continue to take).

B. The Company's Policies Addressing Hate Speech And Offensive Products.

When launched in 1995, the Company stated that its mission was "to be Earth's most customer-centric company, where customers can find and discover anything they might want to buy online, and endeavors to offer its customers the lowest possible prices." The Company serves consumers through online and physical stores and focuses on selection, price, and convenience. The Company designs its stores to enable hundreds of millions of unique products to be sold by it and by third parties across dozens of product categories. One way the Company provides for a wide selection of products is through the more than 1.7 million third-party sellers around the world who list products for sale in the Company's stores, many of whom are small- and medium-sized businesses.

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In order to comply with applicable laws and regulations, maintain product quality and consistency, and promote variety and selection to meet customers' expectations, the Company establishes the terms under which third parties may offer and sell products through the Company's stores. Products sold by third parties must comply with all applicable laws and regulations, as well as the Company's policies, including policies prohibiting the sale of products that promote, incite, or glorify hatred, violence, racial, sexual, or religious intolerance or promote organizations with such views, as well as listings that graphically portray violence or victims of violence.¹ The Company maintains these policies to promote a welcoming environment for its global customers and selling partners to do business while offering the widest selection of items on earth.

The Company has developed, and continues to refine and improve, tools and procedures to prevent non-compliant products from being listed in its stores. Among other steps, product listings and updates are continuously scanned to find products that might present a concern. Every few minutes, the Company's tools review the hundreds of millions of products available through the Company's stores, scan the more than five billion daily changes to product detail pages, and analyze the tens of millions of customer reviews that are submitted weekly for signs of concern and investigate accordingly. As a result of these policies and procedures, in 2020 the Company:

- Reviewed almost 10,000 product listings each day to ensure compliance with the Company's policies;
- Removed over 2 million products for violating the Company's policies, with more than 1.5 million (75%+) of these products identified, reviewed, and removed proactively by automated tools, often before being seen by a customer; and
- Spent more than 5,000 hours manually "walking the store" proactively to ensure the selection available to customers is compliant with Company policies.

C. Existing Company Disclosures Implement The Proposal.

The Proposal requests that the Company issue a report:

- "on its efforts to address hate speech and the sale or promotion of offensive products throughout its businesses"
- that is "produced at reasonable cost [and] exclude[s] proprietary information," and

¹ For example, see *Offensive and Controversial Materials*, at <https://sellercentral.amazon.com/gp/help/external/200164670>.

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- that discusses “Amazon’s process for developing policies to address hate speech and offensive products, including the experts and stakeholders with whom Amazon consulted, and the enforcement mechanisms it has put in place, or intends to put in place, to ensure hate speech and offensive products are effectively addressed.”

On January 24, 2021, the Company published a blog post entitled “Amazon’s approach to controversial products and content,”² discussing the Company’s approach to addressing offensive and controversial products and content listings in its stores:

We, at Amazon, strive to be earth’s most customer-centric company, a place where customers can find everything they need and want. When Amazon first started as a bookseller in 1995, it was important that we offer customers a wide selection from a variety of viewpoints. Today, more than 25 years later, we are proud to offer hundreds of millions of products, many from small and medium sized businesses that sell in our store. There are some products and content that we don’t allow in our store, which is why we have Offensive and Controversial Materials policies and Content Guidelines for Books in place.

The blog post, together with the policies it encompasses, which address hate speech and offensive products throughout the Company’s operations³ (collectively, the “Report”), fully implement the Proposal. As reflected in the side-by-side comparison below, the Report addresses every element requested by the Proposal, and thereby implements the Proposal:

Elements of the Disclosure Requested by the Proposal	How the Report Already Addresses the Proposal
“efforts to address hate speech and the sale or promotion of offensive products throughout its businesses”	<p>✓ The Report describes the Company’s efforts to address hate speech and offensive products</p> <p>“[W]e have Offensive and Controversial Materials policies and Content Guidelines for Books in place.”</p> <p>“[W]e have proactive mechanisms in place to catch offensive listings before a customer ever sees them. Our technology continuously scans all</p>

² Available at <https://www.aboutamazon.com/news/how-amazon-works/amazons-approach-to-controversial-products-and-content>; see also [Exhibit B](#).

³ These include Offensive and Controversial Materials, available at <https://sellercentral.amazon.com/gp/help/external/200164670>; and Content Guidelines for Books, available at <https://www.amazon.com/gp/help/customer/display.html?nodeId=201995150>.

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Elements of the Disclosure Requested by the Proposal	How the Report Already Addresses the Proposal
	<p>products listed for sale looking for text and images that we have determined violate our policies, and immediately removes them.”</p> <p>“[O]ur teams ‘walk the store’ every day, proactively looking for potentially offensive products.”</p> <p>“The realm of potentially offensive products is nuanced and diverse, and we review thousands of products every day against our policies to ensure compliance.”</p>
<p>“process for developing policies to address hate speech and offensive products . . .”</p>	<p>✓ The Report explains the Company’s process for developing policies to address hate speech and offensive products</p> <p>“We periodically review and update these policies based on experience, current events, and other relevant developments, and in consultation with internal and external resources. We have a dedicated Offensive Products team that is responsible for developing and updating our policies, refining and maintaining our systems and processes”</p> <p>“We exercise judgment in allowing or prohibiting listings, and we keep the cultural differences and sensitivities of our global community in mind when making a decision on products.”</p> <p>“We strive to maximize selection for all customers, even if we don’t agree with the message or sentiment of the product itself. Our Offensive and Controversial Products Policy attempts to provide a clear and objective standard against which to measure the products we permit in our store.”</p>
<p>“experts and stakeholders with whom [the Company] consulted . . .”</p>	<p>✓ The Report discloses the stakeholders and resources that the Company consults to address hate speech and offensive products</p> <p>“[The Offensive Products] team covers global operations and regularly consults Amazon leaders from around the world to refine our policies when needed.”</p> <p>“In addition to reviewing information from sources such as customer service contacts, social media posts, and the press”</p> <p>“We also routinely consult resources issued by civil rights and anti-hate organizations as guidelines.”</p>

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Elements of the Disclosure Requested by the Proposal	How the Report Already Addresses the Proposal
<p>“enforcement mechanisms [the Company] has put in place, or intends to put in place, to ensure hate speech and offensive products are effectively addressed.”</p>	<p>✓ The Report discloses proactive enforcement mechanisms the Company has put in place to ensure hate speech and offensive products are addressed</p> <p>“We have a dedicated Offensive Products team that is responsible for. . .continuously monitoring our store, and manually evaluating questionable products.”</p> <p>“To enforce our policies, we have proactive mechanisms in place to catch offensive listings before a customer ever sees them. Our technology continuously scans all products listed for sale looking for text and images that we have determined violate our policies, and immediately removes them.”</p> <p>“If we determine a product violates our policies, we remove it immediately and take action on the selling partner involved, including suspending or banning their account or withholding payments.</p> <p>In 2020, we:</p> <ul style="list-style-type: none"> • Reviewed almost 10,000 product listings each day to ensure compliance with our policies. • Removed over 2 million products for violating our offensive or controversial guidelines, with more than 1.5 million (75%+) of these products identified, reviewed, and removed proactively by our automated tools, often before being seen by a customer. • Spent more than 5,000 hours manually “walking the store” to ensure the selection available to customers is compliant with our policies.”

The Report substantially implements the Proposal for purposes of Rule 14a-8(i)(10) because it implements the Proposal’s essential objective of reporting on the Company’s efforts to address hate speech and the sale or promotion of offensive products throughout its businesses. The policies addressed in the Report specifically address products “that promote, incite, or glorify hatred,” and thus address hate speech through any product, and specifically apply to “potentially offensive products,” and thus covers offensive products. As a result, the Company’s actions implementing the Proposal by issuing the Report present precisely the scenario contemplated by the SEC when it adopted the predecessor to Rule 14a-8(i)(10) “to avoid the possibility of shareholders having to consider matters which already have been favorably acted upon by the management.” 1976 Release.

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The Proposal asks that the Company report on specified aspects of its efforts to address hate speech and the sale or promotion of offensive products throughout its businesses. As discussed above, this has been accomplished by the publication of the Report. When a company has already acted favorably on an issue addressed in a shareholder proposal, Rule 14a-8(i)(10) does not require the company and its shareholders to reconsider the issue. In this regard, the Staff has on numerous occasions concurred with the exclusion of shareholder proposals under Rule 14a-8(i)(10) that requested reports where the company already publicly disclosed the subject matter of the requested report. *See, e.g., Mondelēz International, Inc.* (avail. Mar. 7, 2014) (concurring with the exclusion of a shareholder proposal requesting a report on the human rights risks of the company's operations and supply chain where the company had achieved the essential objective of the shareholder proposal by publicly disclosing its risk-management processes); *The Boeing Co.* (avail. Feb. 17, 2011) (concurring with the exclusion of a shareholder proposal requesting the company assess and report on human rights standards where the company's publicly available reports, risk management processes, and code of basic working conditions and human rights "compare[d] favorably with the guidelines of the proposal"); *Caterpillar, Inc.* (avail. Mar. 11, 2008) (concurring with the company's exclusion of a shareholder proposal requesting that the company prepare a global warming report where the company had already published a report that contained information relating to its environmental initiatives); *Wal-Mart Stores, Inc.* (avail. Mar. 10, 2008) (same); *PG&E Corp.* (avail. Mar. 6, 2008) (same); *The Dow Chemical Co.* (avail. Mar. 5, 2008) (same); *Johnson & Johnson* (avail. Feb. 22, 2008) (same). As with these precedents, the Report compares favorably with the guidelines of the Proposal, which requests exactly the information addressed in the Report. Accordingly, the Proposal may be excluded under Rule 14a-8(i)(10) as substantially implemented.

We also note that the Proposal requests a report only on the efforts that the Company has taken. While the Proposal sets forth topics to be addressed in this regard, the Proposal is implemented through the issuance of the requested report. The Staff consistently has concurred with the exclusion of similar shareholder proposals where companies issued reports, like the Report, detailing various factors and matters that were considered, regardless of whether the actions reported on were, in form or substance, what the proponent would advocate for or prefer. For example, in *Amazon.com, Inc. (Sisters of the Order of St. Dominic of Grand Rapids et al.)* (avail. Mar. 27, 2020), the Staff concurred with the exclusion of a shareholder proposal asking that the Board's compensation committee "prepare a report assessing the feasibility of integrating sustainability metrics . . . into performance measures or vesting conditions that may apply to senior executives under the Company's compensation plans or arrangements." As substantial implementation of the proposal, the Company pointed to disclosure that had been provided in the Company's Compensation Discussion and

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Analysis the prior year, explaining why the Company's Leadership Development and Compensation Committee was of the view that performance conditions on the Company's stock awards were neither necessary nor, given the nature of the Company's business, appropriate. Because that report thus satisfied the essential objective of the proposal by reporting on the Company's views on the specified topic, the Staff concurred that the proposal had been substantially implemented.

Similarly, in *Wells Fargo & Co.* (avail. Jan. 23, 2018), the Staff concurred with the exclusion of a shareholder proposal asking the Board to assess and report on the feasibility of requiring senior executives to enter a covenant to reimburse the Company for a portion of certain fines or penalties imposed on the Company. The Board, acting through its Human Resources Committee, assessed the feasibility of the requested covenant and issued a one-page report containing its assessment and conclusions, which the Company then made available to shareholders on its website. The committee included an assessment of the practicability and appropriateness of the covenant in its consideration of the covenant's suitability and discussed how the committee had assessed the various policy implications of requiring the covenant. Notably, while the committee determined that the requested action "may be technically feasible," it also stated that "implementing the [c]ovenant is neither practicable nor appropriate for [the Company]." Nonetheless, the Staff concurred that the report was excludable, noting that "the Company's public disclosures compare[d] favorably with the guidelines of the [p]roposal and that the Company ha[d], therefore, substantially implemented the [p]roposal." See also *The Dow Chemical Co.* (avail. Mar. 18, 2014, *recon. denied* Mar. 25, 2014) (concurring with the exclusion of a shareholder proposal requesting that the company prepare a report "assessing the short and long term financial, reputational and operational impacts" of an environmental incident in Bhopal, India where the company included brief statements in a document on its website providing "Q and A" with respect to the Bhopal incident); *Target Corp. (Johnson and Thompson)* (avail. Mar. 26, 2013) (concurring with the exclusion of a shareholder proposal asking the board to study the feasibility of adopting a policy prohibiting the use of treasury funds for direct and indirect political contributions where the company addressed the use of company funds for political purposes in a statement in opposition set forth in a previous proxy statement and in a five-page excerpt of a company report).

Similarly, while the Proposal requests that the Company report on specific aspects of the Company's efforts to address hate speech and the sale or promotion of offensive products, the Proposal is not prescriptive as to how the Company addresses such matters, which is fitting in light of the subjective nature of the topic being addressed (since there are difficult determinations involved in assessing whether or how products might be viewed as offensive

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or promoting hate) and the sheer volume of products offered through the Company's worldwide operations. Because of this context, the Report acknowledges that the Company's efforts have to reflect "experience, current events, and other relevant developments," require the Company to "exercise judgment . . . when making a decision on products," and recognize that "what one person considers offensive may not necessarily be offensive to others and that views can change over time." Thus, the Report, as requested, focuses on the Company's processes for developing and enforcing its policies. Consistent with the above-cited precedent, the Report addresses the essential objective of and fully implements the Proposal. Accordingly, the Proposal properly may be excluded from the Company's 2021 Proxy Materials under Rule 14a-8(i)(10).

CONCLUSION

Based upon the foregoing analysis, the Company intends to exclude the Proposal from its 2021 Proxy Materials, and we respectfully request that the Staff concur that the Proposal may be excluded under Rule 14a-8.

We would be happy to provide you with any additional information and answer any questions that you may have regarding this subject. Correspondence regarding this letter should be sent to shareholderproposals@gibsondunn.com. If we can be of any further assistance in this matter, please do not hesitate to call me at (202) 955-8671, or Mark Hoffman, the Company's Vice President & Associate General Counsel, Corporate and Securities, and Legal Operations, and Assistant Secretary, at (206) 266-2132.

Sincerely,



Ronald O. Mueller

Enclosures

cc: Mark Hoffman, Amazon.com, Inc.
Laura Campos, The Nathan Cummings Foundation

EXHIBIT A

December 11, 2020

David Zapolsky
Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, Washington 98109

RECEIVED

DEC 14 2020

AMAZON.COM, INC.
LEGAL DEPARTMENT

Dear Mr. Zapolsky,

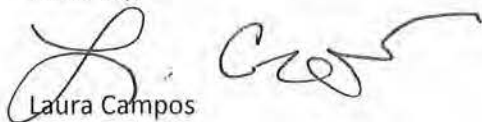
The Nathan Cummings Foundation is an endowed institution with approximately \$415 million of investments. As an institutional investor, the Foundation believes that the way in which a company approaches environmental, social and governance issues has important implications for long-term shareholder value.

It is with these considerations in mind that we submit this resolution for inclusion in Amazon.com, Inc.'s proxy statement under Rule 14a-8 of the general rules and regulations of the Securities Exchange Act of 1934. The Nathan Cummings Foundation is the primary sponsor of this proposal.

The Nathan Cummings Foundation is the beneficial owner of over \$2,000 worth of shares of Amazon.com, Inc. stock. Verification of this ownership, provided by our custodian, Amalgamated Bank, is included herewith. We have continuously held over \$2,000 worth of these shares of Amazon.com, Inc. stock for more than one year and will continue to hold these shares through the shareholder meeting.

If you have any questions or concerns about the Foundation's submission of this resolution, please contact me at (917) 691-9015. Please note that the Foundation's offices are closed and we are not accepting mail until further notice. We ask that any written correspondence about this proposal be sent by email to laura.campos@nathancummings.org. If it is necessary to send hard copies of materials, please contact me for a mailing address.

Sincerely,



Laura Campos

Director, Corporate & Political Accountability

An average of nearly 205,000 hate crimes were perpetrated in America each year between 2013 and 2017 according to the Bureau of Justice Statistics, which defines hate crimes as "crimes that the victim perceived to be motivated by bias due to the victim's race, ethnicity, gender, disability, sexual orientation, or religion." (<https://www.bjs.gov/content/pub/pdf/hcs1317pp.pdf>) Hate crimes are on the rise (<https://on.wsj.com/3mbqsWx>) and it has been suggested that online hate speech, which Merriam-Webster defines as speech expressing hatred of a particular group of people, can weaken inhibitions against harmful acts. (<https://ti.me/2qtvdzh>)

Amazon's Offensive Products policies state that "Amazon does not allow products that promote, incite or glorify hatred, violence, racial, sexual or religious intolerance or promote organizations with such views." (<https://amzn.to/2WZTa0q>, accessed November 23, 2020) Unfortunately, this policy appears to be applied inconsistently. A 2018 report found racist, Islamophobic, homophobic and anti-Semitic items on Amazon's platforms. (<https://bit.ly/2NxgaRk>) While Amazon removed some products after the report's publication, as of December 2020, searches on Amazon.com showed that controversial products continue to be available. For instance, a search for "Kek," a satirical religion associated with the white nationalist movement, returned multiple results.

Amazon's Offensive Products policies do not apply to books, music, video and DVD. According to a recent report, with respect to these products, Amazon's algorithm for product searches proactively directs customers who search for white supremacist content to additional extremist content. (<https://bit.ly/332jgBy>) The sale of self-published books by extremist organizations on platforms like Amazon is a key source of funding for these groups. (<https://bit.ly/375lcvS>)

Facilitating hate speech and the sale of offensive products could expose Amazon to reputational damage and impair relationships with key stakeholders. Other companies have faced boycotts for failing to adequately address hate speech. After Facebook failed to meaningfully address hate speech on its site, more than 1,200 businesses and nonprofits paused advertising on Facebook in July 2020. (<https://www.stophateforprofit.org>)

Amazon could also face legislative risks. At least thirteen countries have adopted or proposed legislation modeled on a German law requiring the removal of online hate speech within 24 hours. (<https://bit.ly/3nPPWhg>)

Amazon's employees may feel uncomfortable aiding in the dissemination of hateful materials and employees belonging to targeted groups may feel let down by Amazon. According to research published in the *Harvard Business Review*, disengaged employees have 37% higher absenteeism, 49% more accidents, and 18% lower productivity. (<https://bit.ly/37wmmRV>)

Resolved:

Investors request that Amazon report on its efforts to address hate speech and the sale or promotion of offensive products throughout its businesses. The report should be produced at reasonable cost, exclude proprietary information and discuss Amazon's process for developing policies to address hate speech and offensive products, including the experts and stakeholders with whom Amazon consulted, and the enforcement mechanisms it has put in place, or intends to put in place, to ensure hate speech and offensive products are effectively addressed.



HOWARD N. HANDWERKER
First Vice President

OFFICE (626) 432-9907
CELL (626) 437-4819
howardhandwerker@amalgamatedbank.com

December 11, 2020

David Zapolsky
Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, Washington 98109

Dear Mr. Zapolsky,

This letter will verify that as of December 11, 2020 the Nathan Cummings Foundation held 359 shares of Amazon.com, Inc., common stock. It has continuously held more than \$2,000.00 worth of these shares for at least one year and intends to continue to hold at least \$2,000.00 worth of these shares at the time of your next annual meeting.

The Amalgamated Bank serves as custodian and record holder for the Nathan Cummings Foundation. The above-mentioned shares are registered in a nominee name of the Amalgamated Bank. The shares are held by the Bank through DTC Account #2352.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Howard N. Handwerker', written in black ink.

EXHIBIT B

Amazon's approach to controversial products and content



January 24, 2021

Written by Amazon Staff



How our teams, tools, and policies address potentially offensive products.

We, at Amazon, strive to be earth's most customer-centric company, a place where customers can find everything they need and want. When Amazon first started as a bookseller in 1995, it was important that we offer customers a wide selection from a variety of viewpoints. Today, more than 25 years later, we are proud to offer hundreds of millions of products, many from small and medium sized businesses that sell in our store. There are some products and content that we don't allow in our store, which is why we have [Offensive and Controversial Materials](#) policies and [Content Guidelines for Books](#) in place.

Our offensive products policy prohibits the sale of products that promote, incite, or glorify hatred, violence, racial, sexual, or religious intolerance or promote organizations with such views, as well as listings that graphically portray violence or victims of violence. We periodically review and update these policies based on experience, current events, and other relevant developments, and in consultation with internal and external resources. We have a dedicated Offensive Products team that is responsible for developing and updating our policies, refining and maintaining our systems and processes, continuously monitoring our store, and manually evaluating questionable products. That team covers global operations and regularly consults Amazon leaders from around the world to refine our policies when needed. We also routinely consult resources issued by civil rights and anti-hate organizations as guidelines.

To enforce our policies, we have proactive mechanisms in place to catch offensive listings before a customer ever sees them. Our technology continuously scans all products listed for sale looking for text and images that we have determined violate our policies, and immediately removes them. In addition to reviewing information from sources such as customer service contacts, social media posts, and the press, our teams "walk the store" every day, proactively looking for potentially offensive products. The realm of potentially offensive products is nuanced and diverse, and we review thousands of products every day against our policies to ensure compliance. If we determine a product violates our policies, we remove it immediately and take action on the selling partner involved, including suspending or banning their account or withholding payments.

In 2020, we:

- Reviewed almost 10,000 product listings each day to ensure compliance with our policies.
- Removed over 2 million products for violating our offensive or controversial guidelines, with more than 1.5 million (75%+) of these products identified, reviewed, and removed proactively by our automated tools, often before being seen by a customer.
- Spent more than 5,000 hours manually "walking the store" to ensure the selection available to customers is compliant with our policies.

We understand that what one person considers offensive may not necessarily be offensive to others and that views can change over time. It is also important to recognize that something may be disagreeable but may not violate our policies. We exercise judgment in allowing or prohibiting listings, and we keep the cultural differences and sensitivities of our global community in mind when making a decision on products. We strive to maximize selection for all customers, even if we don't agree with the message or sentiment of the product itself. Our Offensive and Controversial Products Policy attempts to provide a clear and objective standard against which to measure the products we permit in our store.

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