

March 23, 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 relates to the no-action request (the “No-Action Request”) submitted to the staff of the Division of Corporation Finance (the “Staff”) on January 25, 2021 on behalf of our client, Amazon.com, Inc. (the “Company”), in response to the shareholder proposal (the “Proposal”) and statement in support thereof (the “Supporting Statement”) received from The Nathan Cummings Foundation (the “Proponent”).

The Proposal requests that the Company prepare a report “on its efforts to address hate speech and the sale or promotion of offensive products throughout its businesses” and states that the report should discuss the Company’s “process for developing policies to address hate speech and offensive products” and “the enforcement mechanisms it has put in place.” In the No-Action Request, the Company argued that the Proposal is properly excludable from the Company’s proxy statement and form of proxy for its 2021 Annual Meeting of Shareholders (collectively, the “2021 Proxy Materials”) pursuant to Rule 14a-8(i)(10) because the Company has substantially implemented the Proposal through the publication of a blog post entitled “Amazon’s approach to controversial products and content,” which, together with the policies it encompasses, discusses the Company’s efforts to address hate speech and the sale of offensive products (collectively, the “Report”).

The Proponent submitted a letter dated March 2, 2021, setting forth arguments opposing the No-Action Request (the “Proponent’s Letter”). Much of the Proponent’s Letter focuses on the Proponent’s views on whether the Proponent views the Company’s policies and practices as being sufficient, or whether particular topics or definitions should be addressed in the

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Company's policies, both topics that are outside the scope of the Proposal.¹ Thus, the core claims in the Proponent's Letter are that the Report does not address two essential elements of the Proposal and that the Report provides "insufficient detail" regarding the topics requested in the Proposal. This letter addresses those claims.

The Proponent's Letter claims that one element of the Proposal not addressed by the Report is the Company's efforts to address "the *promotion* of offensive products or media containing hate speech." This claim ignores the information set forth in the Report. As the No-Action Request details, the Company's policies discussed in the Report prohibit the sale and listing of certain products, and as explained in the Report, the Company's goal is to identify and remove listings that violate the Company's policies. Because a product will not be promoted if it is not listed for sale, the efforts the Company takes to prohibit the promotion of offensive products are the same as its efforts to prohibit the sale of the same products.² Both the sale and promotion of offensive products or products containing hate speech are addressed through the Company's efforts to identify and remove products that violate the Company's policies. This point is clear from the chart beginning on page 6 of the No-Action Request, which sets forth how the Report addresses "efforts to address hate speech *and the sale or promotion* of offensive products throughout its businesses" (emphasis added).

The Proponent's Letter claims that a second element of the Proposal not addressed by the Report is "information about efforts made at businesses other than the Amazon.com sales platform." However, the Proposal is not focused on the Company's terms of service for cloud computing services. The Proposal specifically requests information on the Company's "process for developing policies to address hate speech and offensive *products*" and its efforts "to ensure hate speech and offensive *products* are effectively addressed" (emphasis added). Likewise, the Supporting Statement focuses consistently on products and media for sale through the Company's retail website. Nowhere in the Proposal or its Supporting Statement does the Proponent focus on processes or policies applicable to third party

¹ As stated in the No-Action Request, the Proposal requests a report on the efforts that the Company has taken and identifies two specific aspects of those efforts to be addressed in the requested report: the Company's processes for developing its policies and its enforcement mechanisms. The Proposal is not prescriptive as to how the Company addresses hate speech and the sale or promotion of offensive products.

² With respect to products that are not covered by the Company's policies, or that violate the policies but at a particular point in time have not been removed, the Proponent's Letter acknowledges that the Company's "algorithms suggest . . . a product or material" based on a customer's search, viewing, or buying history.

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websites or information platforms developed and marketed by third parties that may utilize the Company's cloud services.

Finally, the rest of the Proponent's Letter, claiming that the Report "provide[s] insufficient detail," likewise addresses issues outside the scope of the Proposal. The Proposal requests that the Company "report on its efforts to address hate speech and the sale or promotion of offensive products;" it does not require that the Company adopt a policy applicable to every product category. Thus, the claim that the Company's policies do not apply to videos, DVDs, and music reflects the Proponent's views as to the scope and substance of the Company's policies, but is not relevant to determining whether the Company has substantially implemented the Proposal. As noted above and in the No-Action Request, the Proposal is not prescriptive as to *how* the Company addresses hate speech and the sale or promotion of offensive products.

The same can be said for the rest of the claims in the Proponent's Letter that the Report "provide[s] insufficient detail." Although the Company may not have addressed the elements of the Proposal in the manner the Proponent would prefer, that does not mean that the Report fails to substantially implement the Proposal. For example, the Proponent's Letter claims that the Company's disclosures "don't identify 'the experts and stakeholders with whom [it] consulted.'" However, the Proposal does not call for such detail; it only asks the Company to "*discuss its process* for developing policies . . . including the experts and stakeholders with whom [the Company] has consulted." As set forth in the chart on page 7 of the No-Action Request, the Report does discuss the Company's process and who it consults. Similarly, the Proponent's Letter claims that the Report does not "describe how Amazon determines when that vague standard is met." In a following paragraph, the Proponent's Letter likewise states that the Company's "Guidelines" do not describe how the Company applies its standards. While those specific topics are arguably outside the scope of the Proposal's request, the Company's blog post clearly addresses those points when reporting on the enforcement mechanisms the Company has put in place, stating "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."

In fact, much of the lack of detail that the Proponent's Letter complains of arises from the nature of the Proposal's subject matter itself. For example, the Proponent's Letter criticizes the Company's policies for not defining "hate speech," but in the same sentence acknowledges that "there is no generally agreed definition for the term." Moreover, in the context of the hundreds of millions of products available for sale through the Company's retail operations around the world, which product offerings are constantly changing, and

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because the realm of potentially offensive products is nuanced and diverse (as demonstrated by the Proponent's Letter and acknowledged in the Report), it should come as no surprise that the Company must exercise its judgment in determining what products violate its policies, as stated in the Report. Nevertheless, the Report substantially implements the Proposal by reporting on the Company's efforts to develop and enforce its policies. Specifically, by discussing the Company's process for periodically reviewing and updating its policies, reviewing thousands of product listings each day, and removing millions of products in the past year for violating its policies, the Report substantially implements the Proposal.

Whether the Company has defined terms in its policies that the Proponent thinks should be defined, or has addressed products that the Proponent thinks should be covered by the Company's policies, is not relevant for determining whether the Company has substantially implemented the Proposal. As laid out in the point-by-point comparison in the No-Action Request, the Report adequately addresses the specified aspects of the Company's efforts to "address hate speech and the sale or promotion of offensive products throughout its businesses" as requested in the Proposal. The Proposal is focused on the Company's "process for developing policies to address hate speech and offensive products" and "the enforcement mechanisms it has put in place," and does not require the Company's policies to address specific topics or require details on what is contained in those policies.

The Staff has consistently concurred in the exclusion of proposals requesting a report on a company's process for developing or implementing policies, regardless of whether the company's disclosures provided the depth of detail that the proponent would prefer. For example, in *PPG Industries (Congregation of the Sisters of St. Joseph of Peace)* (avail. Jan. 16, 2020), the proposal requested a report on the company's "processes for implementing human rights commitments within company-owned operations and through business relationships." The company had already disclosed the requested information in the company's global code of ethics, global supplier code of conduct, supplier sustainability policy, sustainability report, and other disclosures that contained information on the company's efforts to monitor compliance with its various policies. The proponent's response letter pointed to specific instances of unfavorable outcomes and to perceived shortcomings in the details provided to allege that the company had not addressed key elements of the proposal. Nevertheless, the Staff concurred with the company's conclusion that the proposal was substantially implemented. *See also Apple, Inc. (SumOfUs et al.)* (Dec. 17, 2020) (concurring with exclusion under Rule 14a-8(i)(10) of a proposal requesting a report on the company's "management systems and processes for implementing its human rights policy commitments regarding freedom of expression and access to information" where the

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company disclosed various policies, reports, guidelines, and other disclosures related to the company's management systems, processes, and efforts that implement its human rights policies); *Kohl's Corp.* (avail. Jan. 16, 2020) (concurring with the exclusion under Rule 14a-8(i)(10) of a proposal requesting a report on the company's "process for identifying and analyzing potential and actual human rights risks of operations and its supply chain" including the assessment's frequency, methodology, and incorporation into company policies where the company disclosed efforts to enforce its supplier terms of engagement and other policies); *The Wendy's Co.* (Apr. 10, 2019) (concurring with exclusion under Rule 14a-8(i)(10) of a proposal requesting a report on the company's "process for identifying and analyzing potential and actual human rights risks of operations and supply chain" including the assessment's frequency, methodology, and incorporation into company policies where the company had a code of ethics and a code of conduct for suppliers and disclosed on its website the frequency and methodology of its human rights risk assessments).

As the Proposal requests, the Report focuses on the Company's processes for developing and enforcing its policies. As with *PPG Industries* and the other precedents cited above, the Company has substantially implemented the Proposal by addressing the Proposal's essential objective and reporting on the Company's processes and efforts on the requested topic. Consistent with the precedent cited in the No-Action Request, the Company need not implement the Proposal in exactly the same manner the Proponent would prefer.

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(i)(10).

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

GIBSON DUNN

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

March 2, 2021

Via e-mail at shareholderproposals@sec.gov

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

Re: Request by Amazon.com Inc. to omit proposal submitted by the Nathan Cummings Foundation

Ladies and Gentlemen,

Pursuant to Rule 14a-8 under the Securities Exchange Act of 1934, the Nathan Cummings Foundation (the “Foundation”) submitted a shareholder proposal (the “Proposal”) to Amazon.com Inc. (“Amazon” or the “Company”). The Proposal asks Amazon to report to shareholders on its efforts to address hate speech and the sale and promotion of offensive products throughout its businesses.

In a letter to the Division dated January 25, 2021 (the “No-Action Request”), Amazon stated that it intends to omit the Proposal from its proxy materials to be distributed to shareholders in connection with the Company’s 2021 annual meeting of shareholders. Amazon argues that it is entitled to exclude the Proposal in reliance on Rule 14a-8(i)(10), on the ground that the Company has substantially implemented the Proposal. Because Amazon’s existing disclosures do not address two important elements of the Proposal, and provide insufficient detail regarding the elements they do address, the Company has not satisfied the Proposal’s essential objective, and the Foundation respectfully requests that Amazon’s request for relief be denied.

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.

Substantial Implementation

Rule 14a-8(i)(10) permits exclusion of a proposal that has been substantially implemented, which can be achieved where the company’s actions “compare favorably” to those requested in the proposal.¹ Although the company need not implement the proposal exactly as drafted, the company’s actions must satisfy the proposal’s “essential objective.”² The Foundation does not dispute Amazon’s assertion that a company “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.”³ The determinations Amazon cites on page 4 of the No-Action Request fall into this category.

What it can’t do is fail to address a significant element of a proposal. The Staff has declined to grant no-action relief when companies do not implement an important aspect of a proposal. For example, in Pfizer,⁴ the proposal asked the company to report semiannually on its policies for making political contributions and on the contributions themselves, including the portion of any dues or similar payments made to a tax-exempt organization and used for political purposes. Pfizer sought to exclude the proposal on substantial implementation grounds, arguing that it already disclosed its political contributions policies and the contributions it made itself, so the only unreported amounts were trade association payments. The proponent countered that given the magnitude and risks associated with trade association spending, Pfizer’s failure to disclose those payments meant that it had not substantially implemented the proposal. The Staff declined to grant relief.

Amazon makes much of its procedures for identifying hate speech and offensive products for sale on its platform by third-party sellers, pointing to a blog post, its Offensive and Controversial Materials Policy, and its Content Guidelines for Books (the Offensive and Controversial Materials Policy and Content Guidelines for Books are referred to collectively as the “Policies”). The Policies, however, do not apply to videos, DVDs, and music, and Amazon has not disclosed any policy that does. Even Amazon’s disclosures on the products to which the Policies apply do not meet the Proposal’s request: They don’t identify “the experts and stakeholders with whom [it] consulted” in developing its policies, the process by which its policies were developed, or the specific resources it used, beyond “resources issued by civil rights and anti-hate organizations.”⁵ The Offensive and Controversial Materials Policy says that it will not allow sale of “[p]roducts that promote, incite, or glorify hate or violence towards any person or group,” but does not describe how Amazon determines when that vague standard is met.

¹ Texaco Inc. (Mar. 28, 1991).

² See, e.g., MGM Resorts International (Feb. 28, 2012); ConAgra Foods, Inc. (July 3, 2006).

³ No-Action Request, at 3.

⁴ Pfizer Inc. (Feb. 9, 2006).

⁵ No-Action Request, at 6-8.

The Content Guidelines for Books (the “Guidelines”) are even less responsive to the Proposal. They state, “We don’t sell certain content including content that we determine is hate speech, promotes the abuse or sexual exploitation of children, contains pornography, glorifies rape or pedophilia, advocates terrorism, or other material we deem inappropriate or offensive.”⁶ They do not define “hate speech,” which is a meaningful shortcoming given the fact that there is no generally agreed definition for the term,⁷ or “inappropriate or offensive” content, which is even less specific. Nor do the Guidelines describe how Amazon applies those terms when making decisions about particular books or the process by which the Guidelines were developed and are updated, both of which are called for by the Proposal.

The Guidelines’ vagueness is especially problematic in light of the role Kindle Direct Publishing (“KDP”), Amazon’s self-publishing service which makes books available on Amazon’s sales platform, plays in disseminating white supremacist and other extremist views and financing the groups that espouse them. An investigation last year by The Atlantic and ProPublica found that KDP’s “anything-goes approach to content” allows the service to function as a “safe space” for extremists.⁸ The investigation identified works such as “*Anschluss: The Politics of Vesica Piscis*, a polemic that praises the ‘grossly underappreciated’ massacre of 77 people by the Norwegian neo-Nazi Anders Breivik in 2011, and *The White Rabbit Handbook*, a manifesto linked to an Illinois-based militia group facing federal hate-crime charges for firebombing a mosque,” among KDP releases.⁹

The Policies’ lack of definition contrasts with the specificity of the Community Guidelines for Twitch, Amazon’s video live-streaming platform. Those Community Guidelines explain much more clearly than the Policies what constitutes prohibited behavior, providing 13 examples of “hateful conduct,” including “[m]ocking the event/victims or denying the occurrence of well-documented hate crimes,” “[c]ontent that encourages or supports the political or economic dominance of any race, ethnicity, or religious group, including support for white supremacist/nationalist ideologies,” and “[c]ontent that expresses inferiority based on a protected characteristic.”¹⁰

Ranking Digital Rights’ (“RDRs”) annual index released last month assigned Amazon a 6% rating across a number of categories, including transparency about policies and their application. RDR noted that “Amazon was especially opaque about its decisions to remove materials and content from its e-commerce platform” and opined that Amazon did not disclose enough to enable shareholders to understand whether

⁶ <https://www.amazon.com/gp/help/customer/display.html?nodeId=201995150>

⁷ See, e.g., <https://www.washingtonpost.com/opinions/2019/10/29/why-america-needs-hate-speech-law/> (“[T]here’s no agreed-upon definition of what hate speech actually is.”).

⁸ <https://www.theatlantic.com/technology/archive/2020/04/white-supremacys-gateway-to-the-american-mind/609595/>

⁹ <https://www.theatlantic.com/technology/archive/2020/04/white-supremacys-gateway-to-the-american-mind/609595/>

¹⁰ <https://www.twitch.tv/p/en/legal/community-guidelines/harassment/>

Amazon’s decisions to remove materials like Nazi literature are a product of enforcing the Company’s rules or responses to external pressure.¹¹ Such information is necessary for shareholders to accurately assess the risks associated with Amazon’s processes.

There are also two major gaps in Amazon’s reporting, which are as significant as the element omitted in the Pfizer determination.

First, Amazon’s disclosures are silent when it comes to the *promotion* of offensive products or media containing hate speech, which occurs when Amazon’s algorithms suggest such a product or material based on a customer’s search, viewing or buying history. This is a persistent problem for Amazon, and the recent increase in white supremacist terrorism makes it even more urgent:

- The ProPublica/Atlantic investigation concluded that “many of Amazon’s suggestions reinforced and amplified the given book's political ideology. For instance, the first six recommendations for 'Fascism for the Million' — and the subsequent associated recommendations — consist exclusively of defenses of fascism, even for users for whom Amazon has stored no browsing history. . . . [R]ecommendations for far-right books often overlap with and refer back to one another, creating a sort of echo chamber.”¹²
- An investigation by the BBC last year found a flag with the Celtic Cross, a common white supremacist symbol, for sale on Amazon, and the Company’s algorithm recommended a second controversial flag as an item that customers “frequently bought together” with the Celtic Cross. The Christchurch gunman who killed 51 people was wearing both symbols.¹³
- Anti-hate group the Anti-Defamation League states that Amazon’s algorithm “often” recommends hateful books like “The Turner Diaries,” a white supremacist propaganda novel.¹⁴
- Visitors to Amazon pages selling “The Turner Diaries” are led by the Company’s algorithm to more white supremacist and Nazi materials.¹⁵

Amazon’s current disclosures do not identify the efforts it makes, if any, to ensure that its algorithms do not point customers toward white supremacist or other hate speech. Accordingly, Amazon has taken no steps to implement the Proposal’s request for information about how it addresses the “promotion of offensive products.”

Second, the Proposal asks Amazon to describe efforts to address hate speech and offensive product throughout its businesses, but Amazon’s existing disclosures do not relate to businesses other than the Amazon.com sales platform. Significantly, none of

¹¹ <https://rankingdigitalrights.org/index2020/key-findings>

¹² <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>

¹³ See <https://www.bbc.com/news/technology-53518008>.

¹⁴ <https://www.adl.org/blog/amazon-hate-for-sale>

¹⁵ <https://acrecampaigns.org/fanning-the-flames-amazon/>

the disclosures provided by Amazon appear to apply to Amazon Web Services (“AWS”), which accounted for 59% of Amazon’s 2020 operating income.¹⁶

Hate speech and political extremism on AWS attracted public attention recently when AWS booted right-wing social media site Parler, whose users had planned and documented the January 6th attack on the U.S. Capitol on the platform. Amazon asserted in litigation brought by Parler that the site had been unwilling and unable to remove “more than 100 instances of content promoting violence, including calls to hang, shoot or kill Black and Jewish people, lawmakers, tech CEOs, police officers and others” since November.¹⁷

It is unclear what process AWS followed in making the decision, including who participated in it and why Parler was given so much time to remove violent content violating AWS’s terms of service during the contentious and volatile period following the November 2020 elections. An article in The Seattle Times stated that AWS had flagged problematic posts to Parler in November and December.¹⁸

As well, no information is provided about how AWS processes complaints about terms of service violations involving threats of or incitement to violence. One report indicates that AWS received complaints about such violations by Parler in November, but many of the posts and accounts remained on the site in January.¹⁹ Posts included “calls to commit genocide, demands to kill all Democrats, threats to kill a specific judge, and ample diatribes in support of Hitler.”²⁰

In sum, Amazon’s disclosures do not satisfy the Proposal’s essential objective of giving shareholders useful information about Amazon’s efforts to address hate speech and the sale and promotion of offensive products. Disclosure regarding the promotion of hate speech and offensive products via Amazon’s recommendations algorithm is entirely absent, as is information about efforts made at businesses other than the Amazon.com sales platform, such as AWS. The blog post and Policies consist of undefined substantive standards with little or no data on how they are applied or enforced. Thus, Amazon’s existing disclosures cannot be said to compare favorably to what the Proposal seeks.

* * *

¹⁶ Filing of Amazon.com Inc. on Form 10-K filed on Feb. 3, 2021, at 26.

¹⁷ <https://www.npr.org/sections/insurrection-at-the-capitol/2021/01/13/956362434/amazon-says-parler-systematically-unwilling-to-remove-violent-content>

¹⁸ Katherine Khashimova Long, “Parler says Amazon didn’t flag its content until Capitol riots,” Jan. 14, 2021.

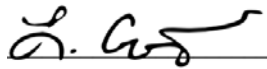
¹⁹ <https://www.datacenterdynamics.com/en/news/amazon-web-services-continues-host-parler-after-apple-and-google-restrict-hate-filled-platform/>

²⁰ <https://www.datacenterdynamics.com/en/news/amazon-web-services-continues-host-parler-after-apple-and-google-restrict-hate-filled-platform/>

For the reasons set forth above, Amazon has not satisfied its burden of showing that it is entitled to omit the Proposal in reliance on Rule 14a-8 (i)(10). The Foundation thus respectfully requests that Amazon's request for relief be denied.

The Foundation appreciates the opportunity to be of assistance in this matter. If you have any questions or need additional information, please contact me at (917) 691-9015.

Sincerely,



Laura Campos
Director, Corporate & Political Accountability

cc: Ronald O. Mueller
Gibson, Dunn & Crutcher LLP
RMueller@gibsondunn.com

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

RECEIVED

DEC 14 2020

AMAZON.COM, INC.
LEGAL DEPARTMENT

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

Dear Mr. Zapolsky,

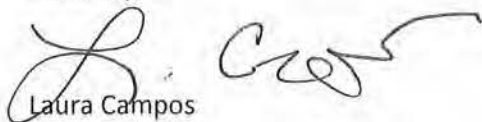
The Nathan Cummings Foundation is an endowed institution with approximately \$415 million of investments. As an institutional investor, the Foundation believes that the way in which a company approaches environmental, social and governance issues has important implications for long-term shareholder value.

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'.

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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