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February 26, 2021
Via electronic mail

Office of Chief Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Shareholder Proposal to Amazon.com Regarding “Civil Rights, Equity, Diversity and Inclusion Audit” on Behalf of New York State Common Retirement Fund

Ladies and Gentlemen:

The New York State Common Retirement Fund (the “Proponent”) is the beneficial owner of common stock of Amazon.com, Inc. (the “Company” or “Amazon”) and has submitted a shareholder proposal (the “Proposal”) to the Company. I have been asked by the Proponent to respond to the letter dated January 25, 2021 (“Company Letter”) sent to the Securities and Exchange Commission by Ronald Mueller of Gibson Dunn. In that letter, the Company contends that the Proposal may be excluded from the Company’s 2021 proxy statement.

Reviewing the Proposal and the relevant rules, it is clear that the Proposal is not excludable under Rule 14a-8. A copy of this letter is being emailed concurrently to Ronald Mueller.

BACKGROUND

The New York State Comptroller, Thomas P. DiNapoli, as Trustee of the New York State Common Retirement Fund, has publicly called on Amazon to “live up to its public position and lead corporate America in addressing systemic racism by taking a close look in the mirror and examining its own operations to learn how it can improve.”¹ The need to do so is both a human rights and financial imperative.

Issues of racial equity, including civil rights, diversity and inclusion, are material issues for the economy and for companies, and have become even more prominent social and political issues over the past year. The national reckoning over racial justice has shaped the zeitgeist to such a significant effect that it has fundamentally changed how we approach everything from football to healthcare to education.

Racial inequity is harming the economy as a whole. Research by the W.K. Kellogg Foundation concludes that “By 2050, our country stands to realize an \$8 trillion gain in GDP by closing the U.S. racial equity gap. ‘Closing the gap means lessening, and ultimately eliminating, disparities

¹ Saijel Kishan, Amazon Seeks to Block Resolution Calling for Racial Audit , Bloomberg.com.
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and opportunity differentials that limit the human potential and the economic contributions of people of color.”² Standard & Poor’s notes the materiality of these issues across the economy: “We believe racial injustice is becoming a material issue that has the potential to change our ESG Evaluations and credit perspectives, although the full effects are not yet clear.”³ McKinsey has added that: “Even relatively diverse companies face significant challenges in creating work environments characterized by inclusive leadership and accountability among managers, equality and fairness of opportunity, and openness and freedom from bias and discrimination.”⁴

In its active stewardship and oversight of portfolio risks, the Proponent believes that companies, and in particular Amazon, face risks related to their corporate policies, practices, products, or services being or perceived to be discriminatory, racist, or increasing inequalities. Additionally, the Proponent believes companies must address:

- the risks of being associated with products and overall corporate practices that are or perceived to be discriminatory;
- Ensuring that products and overall corporate practices do not inadvertently harm consumers of color;
- mounting consumer and stakeholder scrutiny of corporate messaging versus practices on social issues;
- heightened reputational risks associated with not addressing inequality and issues of racism;
- long-term risks resulting from racial inequality and effects if society moves to confront the status quo; and,
- employment and workforce diversity and inclusion practices.

As a result, companies should assess how they impact civil rights, equity, diversity and inclusion, and how those impacts could affect the company.

The Current Proposal: Civil Rights, Equity, Diversity and Inclusion Audit

The current Proposal seeks an audit—an independent external review—to provide the Company and its investors an overview of civil rights, equity, diversity and inclusion issues at the Company. This follows the model of other large companies, where such reviews have already been conducted. Facebook,⁵ along with Starbucks⁶ and Airbnb,⁷ have conducted civil rights audits. The Facebook audit was prompted by a 2020 shareholder proposal requesting the

² “Business Case for Racial Equity”: <https://www.wkkf.org/resource-directory/resources/2018/07/business-case-for-racial-equity>

³ <https://www.spglobal.com/ratings/en/research/articles/200723-environmental-social-and-governance-why-corporations-responses-to-george-floyd-protests-matter-11568216>

⁴ <https://www.mckinsey.com/featured-insights/diversity-and-inclusion/diversity-wins-how-inclusion-matters> See also: McKinsey- Inequality: A persisting challenge and its implications: <https://www.mckinsey.com/~media/mckinsey/industries/public%20and%20social%20sector/our%20insights/inequality%20a%20persisting%20challenge%20and%20its%20implications/inequality-a-persisting-challenge-and-its-implications.pdf>

⁵ <https://about.fb.com/wp-content/uploads/2020/07/Civil-Rights-Audit-Final-Report.pdf>

⁶ <https://stories.starbucks.com/uploads/2019/01/Covington-Report-to-Starbucks-Jan-23-2019.pdf>

⁷ https://news.airbnb.com/wp-content/uploads/sites/4/2020/07/Airbnb_Work-to-Fight-Discrimination_0331.pdf

company prepare a report regarding Board-level oversight of civil and human rights risks.⁸ As the result of these audits, those companies have made numerous changes to corporate policies and practices with the goal of addressing risks and opportunities related to diversity, equity and inclusion. For example, Starbucks announced various initiatives to “foster an internal culture of equity and inclusion, and engage with our communities in more meaningful ways.”⁹ Starbucks also recently announced that it would set corporate diversity goals and tie executive compensation to achieving those goals.¹⁰ The Proponent believes the Company will benefit from undertaking this assessment and using it to enhance long-term value for shareholders.

The Proposal requests that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit should be publicly disclosed on Amazon’s website.

A Range of Responses from Corporate America: *specific actions, symbolic efforts and detailed self-evaluation*

The intense focus and national discussion around the Black Lives Matter movement in the past year has prompted America’s corporations to take action on racial justice and systemic racism, from symbolic efforts such as making Juneteenth a holiday, to specific measures like Adidas’ commitment to fill 30% of its open positions with Black or Latino candidates, IBM’s promise not to offer any facial recognition technology going forward,¹¹ various CEOs’ plans to invest in Black communities,¹² Estee Lauder’s commitment to make its percentage of Black employees match that of the United States population, and many more.¹³

Despite the statements and initiatives of many US companies, including Amazon, there is a sense that given the track record of many companies, a deeper effort is needed to dismantle systemic racism where it continues to play out at companies.¹⁴ Symbolic statements and social media gestures by companies have been referred to as “stunting”:

“You cannot stunt on social [media] saying that you don’t tolerate racism at your organization then leave the labor of fixing your race problem [to] fall on your black employees,” Raki Wane, who previously led Twitter’s resource group for black employees,

⁸ Facebook: <https://about.fb.com/wp-content/uploads/2020/07/Civil-Rights-Audit-Final-Report.pdf>

⁹ <https://stories.starbucks.com/press/2019/starbucks-overview-of-the-covington-assessment-on-civil-rights-equity-diversity-and-inclusion/>

¹⁰ <https://www.seattletimes.com/business/starbucks/starbucks-sets-ambitious-goals-for-corporate-diversity-and-ties-it-to-executive-pay/>

¹¹ <http://sitn.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

¹² <https://www.cnn.com/2020/06/11/ceos-unveil-plans-against-racial-inequality-after-george-floyd-death.html>

¹³ NYT- Here’s What Companies Are Promising to Do to Fight Racism:
<https://www.nytimes.com/article/companies-racism-george-floyd-protests.html>

¹⁴ Washington Post- As big corporations say ‘black lives matter,’ their track records raise skepticism:
<https://www.washingtonpost.com/business/2020/06/13/after-years-marginalizing-black-employees-customers-corporate-america-says-black-lives-matter/>

Blackbirds, and now works in policy communications at Instagram, posted on Twitter.

Laura Morgan Roberts, a University of Virginia Professor, states that businesses racism “isn’t always obvious.... It can manifest in policies, procedures, unspoken norms and routines that push people into different paths of opportunity, where some individuals have greater access and others have less, due to race.”¹⁵

An article in *The Atlantic*¹⁶ highlighted these deeper challenges: Being Black—but Not Too Black—in the Workplace noted that many Black professionals face challenges “beyond outright discrimination” and that many of the challenges they face are brought on by the psychological effects of the “racial landscape” of their company. A study in the article found that Black professionals had to avoid expressing negative emotions, anger, frustration and annoyance to instead “show feelings of conviviality and pleasantness” especially in response to issues of racial conflict. The Stanford Social Innovation Review¹⁷ has highlighted “The Bias of ‘Professionalism’ Standards” noting that “Professionalism has become coded language for white favoritism in workplace practices that more often than not privilege the values of white and Western employees and leave behind people of color.”

Deeper reviews of racial equity, civil rights, diversity and inclusion concerns are broadly supported by the public. Richard Edelman, CEO of Edelman, in a September 8, 2020 article entitled “Systemic Racism: The Existential Challenge for Business” noted survey results of public perceptions regarding business and systemic racism:

Sixty-one percent of respondents say that companies need to establish zero-tolerance policies toward racism and ensure that all levels of the company are racially representative (59 percent). But business is also expected to address the root causes of racism (54 percent), with higher scores for Black respondents (71 percent).

Edelman concludes:

We are at an historic crossroads. The path of silence, inaction, and equivocation will be seen as complicity in an ongoing moral and human crisis. Martin Luther King famously said “the arc of the moral universe ... bends toward justice.” Now is the time to actively and urgently help bend it. History is watching us all.¹⁸

Amazon’s Public Posture on Racial Equity

Although the Company has taken a number of supportive measures on racial equity, civil rights,

¹⁵ Jennifer Liu, “Companies are speaking out against racism, but here’s what it really looks like to lead an anti-racist organization,” CNBC, June 15, 2020, <https://www.cnbc.com/2020/06/15/what-it-means-to-be-an-anti-racist-company.html>

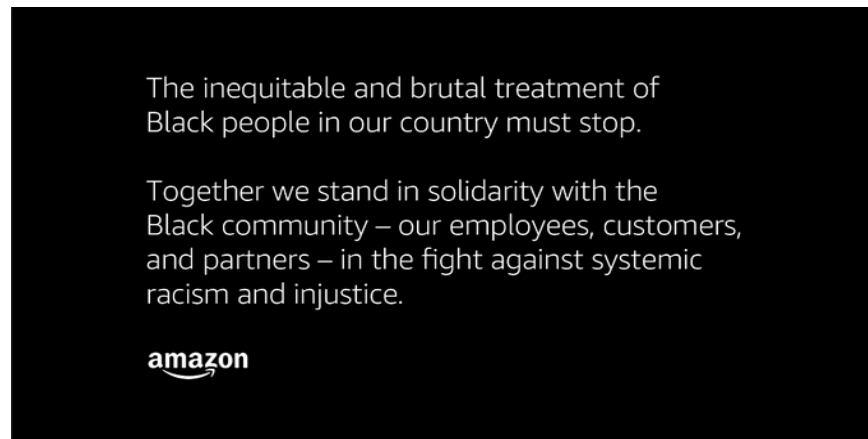
¹⁶ Adia Harvey Wingfeld, “Being Black- but Not Too Black- in the Workplace,” *The Atlantic*, October 14, 2015, <https://www.theatlantic.com/business/archive/2015/10/being-black-work/409990/>

¹⁷ https://ssir.org/articles/entry/the_bias_of_professionalism_standards

¹⁸ <https://www.edelman.com/research/systemic-racism>

diversity and inclusion, the Proponent nonetheless believes that the pattern and magnitude of issues repeatedly facing the Company demonstrate the need for a more in-depth review.

In the summer of 2020, the Company publicly declared a commitment to racial justice, announcing its “solidarity with [its] Black employees, customers, and partners,” and its commitment to “helping build a country and a world where everyone can live with dignity and free from fear.” The Company donated \$10 million to organizations promoting racial justice and equity.¹⁹ Amazon’s CEO made public statements about racial justice and encouraged Company employees to celebrate Juneteenth. The Company posted its Statement on systemic racism and injustice on Twitter:²⁰



On the Company’s website it posted:

The inequitable treatment of Black people is unacceptable. We stand in solidarity with our Black employees, customers, and partners, and are committed to helping build a country and a world where everyone can live with dignity and free from fear. We support the George Floyd Justice in Policing Act. We also support policies that protect and expand voting rights, as well as initiatives that provide better health and educational outcomes for Black people.²¹

Yet as reported in the New York Times, the Company has faced continuing internal pressure from its employees to match action to rhetoric. In an article headlined “*Amazon Workers Urge Bezos to Match His Words on Race with Actions,*” employees alleged that a “systemic pattern of racial bias” permeates the Company.²²

¹⁹ <https://www.aboutamazon.com/news/policy-news-views/amazon-donates-10-million-to-organizations-supporting-justice-and-equity>. One article noted that the amount was .16% of the company’s 11.6 billion in profit last year. <https://www.theverge.com/21362540/racial-justice-tech-companies-donations-apple-amazon-facebook-google-microsoft>

²⁰ : <https://twitter.com/amazon/status/1267140211861073927>

²¹ <https://www.aboutamazon.com/about-us/our-positions>

²² <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html>

“Last week, Jeff Bezos, Amazon’s chief executive, wrote a rare note to all of the company’s employees. His leadership team had been reflecting on the “systemic racism” facing black communities, he said, and he urged employees to take time to learn and reflect on Juneteenth, the holiday marking the end of slavery in the United States. “I’m canceling all my meetings on Friday, and I encourage you to do the same if you can,” he said. For the vast majority of Amazon’s black workers, canceling a meeting is not an option. They work in Amazon’s fulfillment operations, packing, shipping and delivering products to millions of customers.”²³

Symbolic actions like the celebration of Juneteenth may only prove significant if the Company goes beyond symbolism to reflection and action, including a searching self-examination.

Workforce Diversity and Treatment of Minority Workers

According to workforce data released by Amazon, 49.3% of its U.S. workforce is Black/African American or Hispanic/Latinx.²⁴ However, according to reporting, a disproportionate number of those workers employed in Amazon’s lower-paying front-line workforce — the hundreds of thousands of workers who pick, pack, and ship orders out of Amazon warehouses and, in some cases, deliver them to customer doors. (Amazon has not publicly released data on the racial breakdown of its front-line workforces.) Additionally, many are from the same communities hit hardest by the pandemic.

The Company has been frequently criticized for its treatment of warehouse workers. As early as 2011, the Company’s warehouse workers complained about poor working conditions and mandatory overtime.²⁵ As a result of these conditions, Amazon employees have reportedly suffered “staggering rates of injuries” at its Staten Island facility. The Company was reported to inadequately follow or enforce its COVID safety protocol.²⁶

Other facilities have been found to have extraordinary injury rates:

“About an hour south on Interstate 5 from Amazon’s Seattle headquarters is DuPont, Washington, and a company warehouse called BFI3. Last year, its workers experienced the highest injury rates of any Amazon fulfillment center in the country: 22 serious injuries for every 100 workers. That’s a rate more than five times higher than the most recent industry average.”²⁷

²³ <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html>

²⁴ <https://www.aboutamazon.com/news/workplace/our-workforce-data>

²⁵ <https://www.chicagotribune.com/business/ct-xpm-2011-09-23-ct-biz-0923-bf-amazon-20110923-story.html>

²⁶ <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>

²⁷ <https://revealnews.org/article/how-amazon-hid-its-safety-crisis/>

Amazon has been also accused of prioritizing speed over safety: it cut a defensive driving program and declined to adopt plans to boost driver safety by requiring longer rest breaks and capping the total number of packages per route.²⁸ And it has been accused of covering up all of these issues.²⁹

Some Amazon workers have tried to raise the alarm on the dangerous conditions they were forced to work in. Amazon reportedly fired at least six of them, and began using surveillance technology to target and intimidate others.³⁰ All of the frontline workers who spoke up, and were later fired by Amazon, were Black. A leaked memo showed that Amazon planned to smear one of these workers with tired anti-Black tropes, saying that he wasn't "articulate."³¹ A class action lawsuit was filed alleging racial discrimination for failing to provide personal protective equipment and COVID-19 safety measures for its warehouse workers, while not subjecting its "primarily Caucasian management staff" to the same risks.³² This suit was filed by Chris Smalls, a former worker at Amazon's Staten Island facility, who was fired in March 2020 just hours after leading a protest of the Company's pandemic response.

Another discrimination complaint filed by a worker in California, Johnnie Corina III, asserted that Amazon repeatedly failed to adequately respond to racist graffiti in bathrooms of the warehouse where he works east of Los Angeles. He said he had repeatedly reported racist graffiti and that the language worsened after Mr. Floyd's death. Some used racial epithets to express hatred toward black people and said that they should "go back to Africa." The lack of attention to this issue, he said, left him scared to go to work.³³

In June 2020, the New York Times reported:

But many employees want more to be done. They have been collaborating on a document to propose that Amazon make diversity a new "leadership principle," the guiding list of attributes Amazon uses to hire, review and promote workers. In the document, dozens of employees anonymously cited experiences of discrimination in daily work interactions. When a black employee "said something honest, he was told, 'You're not earning trust,'" one wrote. "But when a White Stanford M.B.A. said the exact same thing, he got an accolade." Others wrote about being passed over for promotions, or not being mentored.

Employees and some shareholders have long groused about the lack of diversity on Mr. Bezos's senior leadership team, a group known as the "S-Team" that has 22 executives, none of whom are black.

In April, before George Floyd was killed in police custody in Minneapolis, a group of

²⁸ <https://www.propublica.org/article/inside-documents-show-how-amazon-chose-speed-over-safety-in-building-its-delivery-network>

²⁹ <https://revealnews.org/article/how-amazon-hid-its-safety-crisis/>

³⁰ <https://www.dataforprogress.org/blog/2020/10/1/if-we-want-racial-justice-we-have-to-take-on-amazon>

³¹ <https://www.dataforprogress.org/blog/2020/10/1/if-we-want-racial-justice-we-have-to-take-on-amazon>

³² <https://www.businessinsider.com/amazon-class-action-lawsuit-alleges-racial-discrimination-covid-19-response-2020-11>

³³ <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html>

midlevel employees wrote to Mr. Bezos and his senior team, saying there was “a systemic pattern of racial bias that permeates Amazon,” according to emails viewed by The New York Times.

“At Amazon, many warehouses recognized the day by encouraging workers to dress in black. “What does a black shirt do for anybody in terms of social justice?” said Adrienne Williams, a black contract driver for Amazon in the Bay Area, who organized a vigil for Juneteenth. Better pay, she said, would do far more. “That would cut down the pre-existing condition that is poverty,” she said. Ms. Williams and more employees and contractors are arguing that Amazon, one of the nation’s largest employers, needs to do much more to address racial inequality within its own walls. The calls for change — including diversifying its top ranks and addressing racism in its warehouses — have generated an unusual degree of turmoil inside the tech giant.”³⁴

Other employees reportedly have questioned whether the commitment to racial justice is genuine:

“The ‘in’ thing right now is Black Lives Matter and equal justice,” Mr. Corina said. “You can tell when something is genuine and something is not.”³⁵

At Amazon subsidiary Whole Foods, workers filed a class action lawsuit alleging that Amazon discriminated against its employees for wearing Black Lives Matter masks in July 2020.³⁶ The employees allege that they were “sent home without pay, disciplined, and threatened with termination” for wearing the masks. This drew regular protests at its Cambridge, Massachusetts, store and ultimately a rally of nearly 100 people.

In 2020, predominately Somali Amazon warehouse workers in Minnesota walked off the job, demanding the reinstatement of an employee who was fired after pushing for improved working conditions.³⁷ While the Company said he was fired for taking too much “time off task,” employees said he was targeted and that “time off task” includes drinking water and going to the bathroom.

Employees have also alleged that Amazon’s practices surrounding background checks are discriminatory.³⁸

While 49.3% of its U.S. workforce is Black/African American or Hispanic/Latinx, only 20.1% of its U.S. managers are Black/African American or Hispanic/Latinx.³⁹ A recent report indicates that

³⁴ <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html>

³⁵ <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html>

³⁶ <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

³⁷ <https://www.vice.com/en/article/xg8nvq/amazon-warehouse-workers-in-minnesota-walk-off-the-job-protest-alleged-retaliation>

³⁸ <https://www.bostonglobe.com/business/2017/01/31/fired-amazon-drivers-file-class-action-discrimination-complaints/tFiKVM12zNoxNXXmFJcgiN/story.html>

³⁹ <https://www.aboutamazon.com/news/workplace/our-workforce-data>

Black Amazon employees are promoted less frequently and are rated more harshly than non-Black peers:

“Kelly-Rae, who is Black, is one of more than a dozen former and current Amazon corporate employees — 10 of whom are Black — who told Recode in interviews over the past few months that they felt the company has failed to create a corporate-wide environment where all Black employees feel welcomed and respected. Instead, they told Recode that, in their experience, Black employees at the company often face both direct and insidious bias that harms their careers and personal lives. All of the current and former employees, other than Kelly-Rae, spoke on condition of anonymity either because of the terms of their employment with Amazon or because they fear retribution from Amazon for speaking out about their experiences.”⁴⁰

Environmental Justice Concerns in Communities

Concerns about racial equity and civil rights reach many other parts of the business outside of workplace diversity, including the environmental impacts of warehouse operations in communities of color.

Another racial justice issue facing Amazon is the siting of warehouse operations in and near communities of color, and delivery trucks’ air pollution impact as they drive to and from warehouses that are concentrated near Black, Latino, and Indigenous communities.⁴¹ “Amazon Employees for Climate Justice’s (AECJ) research has shown: ‘the majority of Amazon’s facilities are located in zip codes that have a higher percentage of [People of Color] than the majority of zip codes in their metropolitan area. This indicates that when Amazon builds its logistics infrastructure in a metropolitan area, it’s likely to put them in neighborhoods where a high proportion of the community is Black, Latinx, or Indigenous. In contrast, Amazon’s corporate offices are in zip codes with smaller percentages of Black, Latinx and Indigenous residents..... Amazon’s logistics infrastructure, and its associated pollution, is concentrated in communities of color.’”⁴²

Surveillance and Civil Rights

Another concern is the harmful impacts Amazon’s products and practices have had on the black community, including profiting from the sale of white supremacist propaganda as well as selling facial recognition and surveillance technology or services to police departments.⁴³ The Company has also been under scrutiny for potential abuses of civil rights and bias from its surveillance

⁴⁰ <https://www.vox.com/recode/2021/2/26/22297554/bias-disrespect-and-demotions-black-employees-say-amazon-has-a-race-problem>

⁴¹ <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

⁴² <https://www.greenamerica.org/blog/amazon-empty-words-climate-and-racial-justice>

Amazon situates its operations near Black and brown communities, exposing families and neighborhoods to heavy air pollution. <https://www.dataforprogress.org/blog/2020/10/1/if-we-want-racial-justice-we-have-to-take-on-amazon>

⁴³ <https://www.washingtonpost.com/business/2020/06/13/after-years-marginalizing-black-employees-customers-corporate-america-says-black-lives-matter/>

products. After a series of shareholder proposals on the topic, in June 2020, Amazon announced it was imposing a one-year moratorium on the sale of facial recognition software called Rekognition to police departments, in response to the murder of George Floyd.⁴⁴

The Company's announced one-year pause in the sale of facial recognition technology appeared to many to be at best a partial response to pervasive racial justice concerns at the Company.

“The one-year moratorium was striking because Amazon had long denied problems and resisted calls to slow its deployment.

But Amazon's critics, including some employees, say even that was a half-step — pointing out that the Company did not directly acknowledge concerns about the technology nor did it stop selling the tools to federal law enforcement offices.

The pause is a “great start,” one employee wrote on an internal website. But the goal, the person wrote, should be broader, to ensure the products Amazon builds “are not directly at odds with promoting inclusion and diversity and perpetuating biases and injustices to black and brown communities.”⁴⁵

Aside from sales of Rekognition, Amazon has also drawn media attention for reaching dozens of new agreements to share the data from its Ring video doorbell product with police departments.⁴⁶ Civil rights advocates have criticized Amazon's Ring product as an expansion of surveillance that enables disproportionate targeting of Black people. In October 2019, over thirty civil rights groups wrote an open letter calling on government officials to investigate the practices of Amazon's Ring and its police partnerships.⁴⁷

Similarly, Amazon's “Neighbors,” a social media platform that describes itself as a “new neighborhood watch,” has been criticized for contributing to the culture of over-policing that has been the subject of Black Lives Matter discussions. A Vice article suggested that “Amazon and Ring are normalizing the use of video surveillance and pitting neighbors against each other.”⁴⁸ Another article noted that “While Amazon was trying to distract consumers with its statement on police brutality and “standing with the Black community”, it was busy firming up 29 new partnerships with police departments for the use of Ring as a tool of surveillance, which includes a police department just miles away from where George Floyd was killed.”⁴⁹

Recently, it has been reported that The Los Angeles Police Department requested access to Amazon Ring footage while investigating vandalism during last summer's anti-racism and police brutality protests. According to the Electronic Frontier Foundation, this is the first evidence of a

⁴⁴ <https://www.bbc.com/news/business-52989128>

⁴⁵ <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html>

⁴⁶ <https://www.protocol.com/amazons-ring-police-partnerships>

⁴⁷ <https://techcrunch.com/2019/10/08/over-30-civil-rights-groups-demand-an-end-to-amazon-rings-police-partnerships/>

⁴⁸ <https://www.vice.com/en/article/qvyvzd/amazons-home-security-company-is-turning-everyone-into-cops>

⁴⁹ <https://www.greenamerica.org/blog/amazon-empty-words-climate-and-racial-justice>

police department trying to identify protest attendees with home surveillance cameras.⁵⁰ Other products sold on the Amazon website have also evoked racial justice concerns. For instance, a Propublica article from April 2020 pointed out the extent to which white supremacists were using the Amazon self-publishing platform to share their ideology.⁵¹ Amazon has also been criticized for promoting white supremacist merchandise in its Marketplace. The Partnership for Working Families noted that Amazon failed to enforce its policies for preventing hateful merchandise on its platform.⁵²

ANALYSIS

The current Proposal: Civil Rights, Equity, Diversity and Inclusion Audit

The current Proposal seeks an audit—an independent external review—to allow the Company and its investors an overview of civil rights, equity, diversity and inclusion issues at the Company. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit should be publicly disclosed on Amazon’s website.

The Company seeks exclusion of the Proposal on the basis of Rule 14a-8(i)(7), asserting that it does not address a significant policy issue and merely relates to the Company’s ordinary business decisions, specifically decisions regarding suppliers, product selection, workplace conditions etc. The Company Letter asserts:

The Proposal seeks to dictate how the Company assesses the implications for civil rights, equity, and diversity and inclusion of the Company’s business and operations, requesting a review of all aspects of the Company’s policies, practices, products, and services to analyze any impacts on such matters. In addition, the Proposal also requires the Company to assess and report on any impact of those issues on the Company’s business. **A broad racial equity audit analyzing the impact of those issues on the Company’s business, and vice versa, necessarily implicates the Company’s day-to-day operations,** and the Proposal therefore may properly be excluded from the 2021 Proxy Materials pursuant to Rule 14a-8(i)(7) because the Proposal relates to the Company’s ordinary business operations and **is not limited to a significant policy issue.** [emphasis added] Company Letter page 5.

In contrast, the Proposal is squarely and exclusively addressed to the significant policy issue of racial equity, does not inappropriately delve into matters of ordinary business, and is not excludable under Rule 14a-8(i)(7).

Legal framework

The legal framework for Rule 14a-8(i)(7) developed by the Commission, Staff and the courts, including under the Staff Legal Bulletin 14I, comprises a four-part test:

⁵⁰ <https://www.theverge.com/2021/2/17/22287287/los-angeles-police-department-ring-anti-racism-protest-video-surveillance-request>

⁵¹ <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>

⁵² <https://www.nytimes.com/2018/07/08/business/amazon-racist-white-supremacist-report.html>

Question 1. **Ordinary Business.** Is the subject matter one of “ordinary business”? That is, is it a topic that is integral to the day-to-day management and operations of the company? Staff Legal Bulletin 14H published in 2015 described ordinary business in terms of the “nitty gritty” of corporate management: “a proposal may transcend a company's ordinary business operations even if the significant policy issue relates to the “nitty-gritty of its core business.”

Question 2. **Significant Policy Issue.** If the answer to Question 1 is yes, is the subject matter nevertheless a significant policy issue — a subject of widespread public debate? In those cases in which a proposal's underlying subject matter transcends the day-to-day business matters of the company and raises policy issues so significant that it would be appropriate for a shareholder vote, the proposal generally will not be excludable under Rule 14a-8(i)(7) as long as a sufficient nexus exists between the nature of the proposal and the company. Staff Legal Bulletin No. 14E (October 27, 2009).

On what topics does a proposal address a significant policy issue that transcends ordinary business? Staff decisions have made it clear that this inquiry concerns whether the proposal addresses an issue of widespread public debate. Examples recognized by the Commission and the Staff include such topics as environmental impact, human rights, climate change, discrimination, as well as virtually all issues of corporate governance. The current Proposal addresses the issues of discrimination and racial justice that dominated the national conversation during the summer of 2020 and has catapulted to the forefront of issues that institutions throughout the country are aggressively addressing. The Proposal obviously transcends ordinary business. Yet the Company Letter seems to get stuck at Question 1, without going further to recognize the overriding significance of the issues addressed by the proposal.

Question 3. **Nexus.** If the answer to Question 2 is yes, the next question is: Is there a nexus of the subject matter to the Company -- does the subject matter of widespread public debate relate significantly to the company's business or strategy?

Ultimately, the determination of nexus to a company is the obligation of the Staff, the Commission, or the courts. In this instance, the background section of this letter details ample nexus to the Company. Notably, the Company does not directly assert that the issues raised by the Proposal are not significant to the Company. As shown in the background section of this response letter, it would be difficult for the Company to claim insignificance in light of the many issues raised by a wide swath of stakeholders. We note as well that the Company's board has not opined that the issue would not be significant to the Company as invited under staff legal bulletins 14K and 14 L.

Question 4. **Micromanagement.** Finally, if all of the above are true, does the form of the proposal micromanage? Even if the proposal's subject matter transcends ordinary business (number two) and has a connection to the company (number three), the proposal still may be excludable if the approach of the proposal micromanages the company's business. The Company Letter also does not assert that the proposal micromanages the Company. The word micromanagement does not appear anywhere in the Company Letter.

Responding to the Company Letter

Thus, the Company Letter appears to assert that the breadth of the proposal would sweep in a litany of ordinary business matters as well as transcendent issues. There is no basis provided for those conclusory statements or arguments as the request for the audit is an appropriate, high-level request for the Company to conduct an evaluation of an issue of concern to investors.

It is also hard to discern from the Company's argument whether the issue is that the audit would penetrate too deeply or touch on topics too broadly. In any event, neither the breadth nor depth of the proposed audit are inappropriate as a shareholder proposal.

In a futile search for grounds for exclusion of the current proposal, the Company Letter explores the landscape of proposals excluded under the ordinary business exclusion where proposals have strayed too far afield in scope or subject focus to have the benefit of addressing a transcendent policy issue.

The fact that the proposed audit would include an assessment of the impact of racial equity issues on the business is not grounds for exclusion, but rather a sound focus for a proposal to put before investors, so that they both understand the impact of the issue on stakeholders and how the issue may affect the company's prospects. The Staff Legal Bulletin 14 E analysis described above indicates that one looks to the underlying subject matter when an assessment of impacts or risks is requested by the proposal to determine whether the subject matter is appropriate. Here the subject matter is clearly a racial equity audit, and thus, transcends ordinary business.

The subject matter of the Proposal is exclusively tailored to addressing issues of racial equity, a significant policy issue

The Company's argument is built around the idea that the Proposal does not have the benefit of addressing a transcendent policy issue because the audit would inevitably delve into ordinary business concerns such as sale of products, charitable giving, hiring decisions, customer relations, etc. In fact, the Proposal is focused solely on examining issues of racial equity, a significant policy issue of major concern and interest to investors as well as the general public, and a significant policy issue regardless of where in the Company's operations any significant racial equity issues are presented. The proposal, doesn't delve into, but merely implicates those nitty-gritty issues attendant to the larger focus on assessing the Company's racial equity issues.

There is no doubt that a proposal seeking to have the Company take a deeper look and evaluate racial equity issues in all parts of its operations addresses a significant policy issue.

The Black Lives Matter protests of 2020 elevated the sense of urgency in finding redress for the unfair treatment of Black people. Many individuals and institutions of society are in a time of deep self-examination on the issues of racism. They are asking more carefully and deeply, "am I part of the problem? How can I use my sphere of influence to be part of the solution?"

Efforts to encourage companies to address systemic racism, wherever it may be found, address a

significant policy issue. It is already well established that “discrimination” and “harassment” matters are significant policy issues for purposes of Rule 14a-8, as are significant issues of human rights. At the forefront of U.S. human rights issues is the treatment of Black people and other people of color, from rooting out the badges and incidents of slavery to a critical examination of the effects of mass incarceration and prison labor to the effects of historic redlining on wealth inequality, among many other issues.

The recent Staff determination in *Johnson & Johnson* (February 12, 2021) (unwritten decision) confirmed that shareholder proposals relating to this topic are appropriate under Rule 14a-8(i)(7). It is not ordinary business for shareholders to request that a company rigorously assess the racial impact of the company's policies, practices, products and/or services. Nor is it ordinary business to seek recommendations for improving the company's racial impact.

This recent decision is aligned with a long line of Staff decisions and Commission pronouncements. The Commission has long made it clear that so long as a proposal focuses on a significant social policy issue confronting the company, it is permissible for the proposal to also relate to ordinary (i.e., day-to-day) matters such as supply chain relations or workplace conditions. The language of the 1998 Interpretive release is very clear on this point:

The policy underlying the ordinary business exclusion rests on two central considerations. The first relates to the subject matter of the proposal. Certain tasks are so fundamental to management's ability to run a company on a day-to-day basis that they could not, as a practical matter, be subject to direct shareholder oversight. Examples include the management of the workforce, such as the hiring, promotion, and termination of employees, decisions on production quality and quantity, and the retention of suppliers. However, proposals relating to such matters but focusing on sufficiently significant social policy issues (e.g., significant discrimination matters) generally would not be considered to be excludable, because the proposals would transcend the day-to-day business matters and raise policy issues so significant that it would be appropriate for a shareholder vote. [emphasis added]

Additionally, as a matter of logic, every proposal that deals with a significant policy issue will also have *some* effect on the business. If it didn't relate to some part of the business, it would be excludable on other grounds.

It has long been established, at least since *ACTWU v. Wal-Mart*, 821 F. Supp. 877 (S.D.N.Y. 1993) that such issues transcend ordinary business. In that case, the shareholder proposal focused on the ordinary business matter of employee hiring, firing, recruitment, promotion and retention – perhaps one of the most fundamental ordinary business aspects to running a company. The court concluded that because the proposal also focused on a significant policy

issue – *the impacts of racial discrimination* – it transcended the ordinary business of Wal-Mart and was appropriate for shareholder consideration in the proxy.

As such, the present proposal is in line with this understanding that the particular human rights issues of America’s Black population represent a human rights issue and an issue of disparate impact squarely within the ambit of “transcendent policy issue.”

We note, in addition, that President Biden’s Executive Order on racial equity of January 20, 2021⁵³ urges federal agencies to look for opportunities to advance racial equity, including whether new policies, regulations, or guidance documents may be necessary to advance equity in agency actions and programs. This further confirms that the subject matter of the proposal addresses a significant policy issue.

Prior Staff Decisions at Amazon.com Support Non-exclusion

While the Company attempts to argue that the Proposal includes ordinary business issues as well as significant policy issues, the Company is aware from prior failed attempts to exclude proposals that the Staff has been unable to concur with the exclusion of a proposal that requests an analysis similar to the current proposal focused on human rights considerations. For instance, in *Amazon.com, Inc.* (April 1, 2020), the proposal requested that the Company prepare a Human Rights Impact Assessment(s) (“Assessment”) examining the actual and potential impacts of one or more high risk products sold by Amazon or its subsidiaries. An Assessment should evaluate human rights impacts throughout the supply chain. Rule 14a-8(i)(7) and Rule 14a-8(i)(5) arguments were rejected by the Staff in an unwritten ruling.

In *Amazon.com, Inc.* (Mar. 25, 2015), the proposal requested a broad review of human rights — requesting a report on the Company’s process for identifying and analyzing potential and actual human rights risks of the Company’s entire operations and supply chain, addressing, among other things, human rights principles used to frame the assessment and actual and/or potential human rights risks identified in the course of the human rights risk assessment).

In both of the above cited precedents, the Company made many of the same arguments attempted in the current instance, that the proposal either failed to address a significant policy issue, encompassed ordinary business as well as transcendent issues, or that the proposal addressed excludable issues of product selection or supply chain. Neither the broad human rights assessment, nor the narrower requested assessment of products of the Company’s choosing was found to relate to excludable ordinary business. Because the proposals were correctly scoped toward the human rights issues, they were not excludable on any of these bases. The same is true of the current proposal requesting a broad racial equity audit. We submit that issues of racial equity are one of America’s and Amazon’s top human rights issues, and that the precedents in which the company previously failed to attain a Rule 14a-8(i)(7) exclusion are apropos to the current proposal.

⁵³ <https://www.whitehouse.gov/briefing-room/presidential-actions/2021/01/20/executive-order-advancing-racial-equity-and-support-for-underserved-communities-through-the-federal-government/>

Additional Precedents Support Non-Exclusion

See also *Wal-Mart Stores, Inc.* (avail. Mar. 29, 2011) (“*Wal-Mart 2011*”) (unable to concur with the exclusion of a proposal requesting that the board require suppliers to annually publish an independently verifiable sustainability report, assessing, among other things, human and worker rights).

To the extent that the proposal touches on issues of the workforce, these racial equity issues are of equivalent transcendence as a significant policy issue, as human rights issues previously were found as a basis for non-exclusion. For instance, in *Abercrombie & Fitch Co.* (April 12, 2010), the Staff did not allow exclusion of a proposal requesting that the board adopt and disclose a code of vendor conduct based on International Labour Organization (“ILO”) standards, establish an independent monitoring process, and prepare an annual report on adherence to the code.⁵⁴ The Staff ruled against exclusion under rule 14a-8(i)(7), noting that “[i]n our view, the proposal focuses primarily on the significant policy issue of human rights and does not seek to micromanage the company to such a degree that exclusion of the proposal would be appropriate.” In this instance, global recognition of lapses in clothing supply chain management leading to human rights scandals and disasters around the world led the proponents to conclude that it was appropriate for the company to manage such risks by asking vendors to raise labor standards, citing the growing number of companies that have adopted codes of conduct for suppliers, addressing such issues as child labor, forced labor, and freedom of association. Therefore, requesting that the board of directors adopt and disclose a code of vendor conduct, based on the ILO standards was found not excludable under the ordinary business exclusion. This included a request to establish an independent monitoring process that assesses adherence to these standards and to prepare an annual report. The ILO standards cited in the proposal included those that require: 1. All workers have the right to form and join trade unions and to bargain collectively. (ILO Conventions 87 and 98); 2. Worker representatives shall not be the subject of discrimination and shall have access to all workplaces necessary to enable them to carry out their representation functions. (ILO Convention 135); 3. There shall be no discrimination or intimidation in employment. Equality of opportunity and treatment shall be provided regardless of race, color, sex, religion, political opinion, age, nationality, social origin, or other distinguishing characteristics. (ILO Convention 100 and 111); 4. Employment shall be freely chosen. There shall be no use of force, including bonded or prison labor. (ILO Convention 29 and 105); 5. There shall be no use of child labor. (ILO Convention 138 and 182). This ILO proposal has been found non-excludable by the Staff at numerous other companies against company ordinary business claims.

Company-cited Precedents on Ordinary Business are Inapplicable

In contrast, the precedents cited in the Company Letter as demonstrating the applicability of an ordinary business exclusion to proposals addressing the ordinary business matters generally either focused on an issue that was not found by the Staff to address a significant policy issue *Amazon.com Inc.* (March 16, 2018) (“impact on society”), *The Allstate Corporation* (March 20,

⁵⁴ Same result in *The Kroger Co.* (April 6, 2011), the Staff did not allow exclusion of a proposal requesting that the board adopt, implement, and enforce a revised company-wide code of conduct, inclusive of suppliers and sub-contractors, based on the International Labor Organization’s conventions, including the four principles set forth in the proposal, and prepare a report concerning the implementation and enforcement of the policy.

Office of Chief Counsel

February 26, 2021

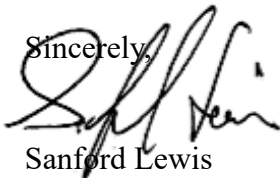
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2015) (“big data”), or included both a significant policy issue and ordinary business, *Exxon Mobil Corp.* (March 6, 2012) (environmental and *economic* challenges associated with oil sands), or otherwise attempted to constrain only day-to-day business considerations, *Netflix Inc.* (March 14, 2016) (film production content). None of these issues apply to the present Proposal.

CONCLUSION

For these reasons, we urge the Staff to conclude that the Proposal is not excludable on the basis of Rule 14a-8(i)(7) and respectfully request that the Staff inform the Company that it is denying the no action letter request. If you have any questions, please contact me at 413 549-7333 or sanfordlewis@strategiccounsel.net.

Sincerely,

A handwritten signature in black ink, appearing to read "Sanford Lewis". The signature is fluid and cursive, with a large initial "S" and "L".

Sanford Lewis
cc: Ronald Mueller

Civil Rights, Equity, Diversity and Inclusion Audit

Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.¹ But some of Amazon’s actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon’s General Counsel as “not smart or articulate.”² The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.³
- Amazon’s disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.⁴ Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.⁵
- Amazon’s fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.⁶

¹ <https://twitter.com/amazon/status/1267140211861073927>

² <https://www.vice.com/en/article/5dm8bx/leaked-amazon-memo-details-plan-to-smear-fired-warehouse-organizer-hes-not-smart-or-articulate>

³ <https://www.law360.com/newyork/articles/1328761/amazon-case-shows-how-a-gc-s-barbs-can-sting-back>

⁴ <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html> ; <https://www.bloomberg.com/news/articles/2020-06-30/amazon-covid-19-outbreak-worse-than-local-minnesota-community> ; <https://www.businessinsider.com/amazon-class-action-lawsuit-alleges-racial-discrimination-covid-19-response-2020-11> ; <https://www.bostonglobe.com/business/2017/01/31/fired-amazon-drivers-file-class-action-discrimination-complaints/tFiKVM12zNoxNXKmFJcgiN/story.html> ; <https://www.propublica.org/article/inside-documents-show-how-amazon-chose-speed-over-safety-in-building-its-delivery-network>

⁵ <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032>; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

⁶ <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.⁷

Amazon has faced criticism regarding its products and services:

- Ring doorbell cameras and its app Neighbors have been criticized for leading users to disproportionately tag people of color as suspicious.⁸
- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.⁹
- Reports assert inconsistent implementation of policies prohibiting the sale of products on Amazon's platform that promote hatred.¹⁰

Following controversies, Facebook and Starbucks conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

⁷ <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

⁸ <https://www.vice.com/en/article/qvyvzd/amazons-home-security-company-is-turning-everyone-into-cops>

⁹ <http://sitn.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

¹⁰ <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>

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 New York State Common Retirement Fund et al.
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 statements in support thereof (the “Supporting Statement”) received from the New York State Common Retirement Fund; the Praxis Growth Index Fund; CommonSpirit Health; the Adrian Dominican Sisters; the Catherine Donnelly Foundation; Monasterio Pan de Vida; Reynders, McVeigh Capital Management, LLC; the Congregation of the Sisters of St. Joseph of Peace; the Sisters of the Holy Names of Jesus and Mary U.S.-Ontario Province Corporation; and Newground Social Investment on behalf of the Robert H. and Elizabeth Fergus Foundation and Eric Menninga (collectively, the “Proponents”).

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 Proponents.

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

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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 Proponents that if the Proponents elect to submit additional correspondence to the Commission or the Staff with respect to this Proposal, a copy of that correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

THE PROPOSAL

The Proposal states:

Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

In the Supporting Statement, the Proponent refers to current events that “have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society.” The Proponent then asserts generally that “[c]ompanies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.” The Supporting Statement notes the Company’s “solidarity with the fight against systemic racism,” but then cites a number of websites making assertions regarding various aspects of the Company’s operations, as well as “criticism regarding [the Company’s] products and services.” In closing, the Supporting Statement urges the Company to commission an audit of its “policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon’s business.”

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

BASIS FOR EXCLUSION

The Company takes very seriously its commitment to respect and value people from all backgrounds, including gender, race, ethnicity, religion, sexual orientation, veteran status, and

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disability. Diversity, equity, and inclusion are cornerstones of the Company's continued success and critical components of its culture.

The Company's commitment to diversity, equity, and inclusion is reflected in a number of its policies and position statements. For example, the Company has clearly stated its position on the topic of diversity and inclusion, stating that:

Diversity and inclusion are good for business—and more fundamentally—simply right. Customers represent a wide array of genders, races, ethnicities, abilities, ages, religions, sexual orientations, military status, backgrounds, and political views. It's critical that Amazon employees are also diverse and that we foster a culture where inclusion is the norm. Amazon prioritizes equal pay, and since we've been measuring and publishing the ratio over the past several years, women have earned between 99.5 and 101.5 cents for every dollar that men have earned in the same jobs. We also believe it's critical that we increase opportunity for underrepresented groups to enter the technology workforce. We created the Amazon Future Engineer program, a four-part, childhood-to-career program that works to inspire and educate 10 million children and young adults each year from underprivileged, underrepresented, and underserved communities to pursue careers in the fast-growing field of computer science and coding. It's not only that diversity and inclusion are good for business—it's more fundamental than that—it's simply right.¹

On the topic of racial justice, the Company has stated:

The inequitable treatment of Black people is unacceptable. We stand in solidarity with our Black employees, customers, and partners, and are committed to helping build a country and a world where everyone can live with dignity and free from fear. We support the George Floyd Justice in Policing Act. We also support policies that protect and expand voting rights, as well as initiatives that provide better health and educational outcomes for Black people.²

Similarly, the Company's Global Human Rights Principles (the "Principles") reaffirm the Company's commitment to ensuring the people, workers, and communities that support its entire

¹ Our positions, available at <https://www.aboutamazon.com/about-us/our-positions>.

² *Id.*

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value chain are treated with fundamental dignity and respect. The Principles outline the Company's approach to human rights across all aspects of the Company and help to frame the actions it takes with respect to civil rights, equity, diversity, and inclusion. The Company's commitment to the Principles requires that it continuously evaluate its operations and value chain to identify, assess, and address salient human rights risks, including the concerns raised by the Proposal, and to prioritize key areas where the Company has the greatest opportunity to have a positive impact on workers and communities.

The Company has initiated many programs that reinforce and give life to its policies. For example, the Company has pledged matching donations to racial justice organizations.³ In 2020, the Company set and achieved a goal to double the number of Black directors and vice presidents at the Company, and the Company is committed to doubling representation again in 2021. The Company's diversity and inclusion website⁴ also provide examples of the many proactive measures the Company has taken to promote gender and racial diversity and inclusion.

The Company also has initiated numerous programs to assess and address racial justice considerations across key aspects of its operations that are consistent with the objectives of this Proposal. For example, the Company recently initiated a human rights saliency assessment in accordance with the United Nations Guiding Principles on Business and Human Rights ("UNGP"), which presents comprehensive guidance for companies to report on how they respect human rights and recommends a systematic review of risks as a way to prioritize a company's human rights work. The UNGP pays particular attention to the human rights of those who may be disadvantaged, marginalized, or excluded from society, including people belonging to ethnic or other minorities, as well as children, women, indigenous peoples, or persons with disabilities.⁵ In accordance with the guidance of the UNGP, the Company is working with the sustainability and human rights consulting firm Article One Advisors to identify salient human rights risks across its business, including in the areas of civil rights and racial equity. This assessment will help the Company to further identify, prioritize, and design initiatives to advance its human rights commitment, including through human rights impact assessments, which the Company plans to communicate to customers and stakeholders.

³ See <https://www.aboutamazon.com/news/policy-news-views/amazon-donates-10-million-to-organizations-supporting-justice-and-equity>.

⁴ See <https://www.aboutamazon.com/workplace/diversity-inclusion>.

⁵ See United Nations Guiding Principles on Business and Human Rights (2011), available at https://www.ohchr.org/documents/publications/guidingprinciplesbusinesshr_en.pdf.

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In addition, to oversee and support its workplace diversity and inclusion commitment, the Company has a full-time director of inclusion, diversity, and equity who reports directly to the chief human resources officer and a staff of hundreds of professionals in the Company's central diversity, equity, and inclusion organization and in teams embedded in the Company's businesses who are devoted full-time to promoting diversity, equity, and inclusion goals, initiatives, and mechanisms.

As an example of the Company's proactive initiatives in support of these matters, the Company is collaborating with Management Leadership for Tomorrow ("MLT"), which partners with more than 150 leading companies, social sector organizations, and universities to strengthen recruitment and retention of Black, Latinx, and Native American talent. The Company is one of twelve launch employers participating in the MLT Black Equity at Work Certification Program, which is a clear and comprehensive new standard that requires employers to assess and make meaningful progress toward achieving Black equity internally while supporting Black equity in society.⁶ The program includes developing and implementing a rigorous plan to increase Black employee representation at every level of the organization.

The Proposal seeks to dictate how the Company assesses the implications for civil rights, equity, and diversity and inclusion of the Company's business and operations, requesting a review of all aspects of the Company's policies, practices, products, and services to analyze any impacts on such matters. In addition, the Proposal also requires the Company to assess and report on any impact of those issues on the Company's business. A broad racial equity audit analyzing the impact of those issues on the Company's business, and vice versa, necessarily implicates the Company's day-to-day operations, and the Proposal therefore may properly be excluded from the 2021 Proxy Materials pursuant to Rule 14a-8(i)(7) because the Proposal relates to the Company's ordinary business operations and is not limited to a significant policy issue.

ANALYSIS

The Proposal May Be Excluded Under Rule 14a-8(i)(7) Because It Involves Matters Related To The Company's Ordinary Business Operations.

A. Background On The Ordinary Business Standard.

Rule 14a-8(i)(7) permits a company to omit from its proxy materials a shareholder proposal that relates to the company's "ordinary business" operations. According to the Commission's release

⁶ See <https://www.mltblackequityatwork.org>.

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accompanying the 1998 amendments to Rule 14a-8, the term “ordinary business” “refers to matters that are not necessarily ‘ordinary’ in the common meaning of the word,” but instead the term “is rooted in the corporate law concept providing management with flexibility in directing certain core matters involving the company’s business and operations.” Exchange Act Release No. 40018 (May 21, 1998) (the “1998 Release”).

In the 1998 Release, the Commission stated that the underlying policy of the ordinary business exclusion is “to confine the resolution of ordinary business problems to management and the board of directors, since it is impracticable for shareholders to decide how to solve such problems at an annual shareholders meeting,” and identified two central considerations that underlie this policy. As relevant here, one consideration is that “[c]ertain tasks are so fundamental to management’s ability to run a company on a day-to-day basis that they could not, as a practical matter, be subject to direct shareholder oversight.” *Id.* (citing Exchange Act Release No. 12999 (Nov. 22, 1976)). Examples of the tasks cited by the Commission include “management of the workforce, such as the hiring, promotion, and termination of employees, decisions on production quality and quantity, and the retention of suppliers.” *Id.*

Although the Commission has stated that “proposals ... focusing on sufficiently significant social policy issues (e.g., significant discrimination matters) generally would not be considered excludable,” the Staff has indicated that proposals relating to both “ordinary business matters” and “significant social policy issues” (within the meaning of Rule 14a-8(i)(7)) may be excludable in their entirety in reliance on Rule 14-8(i)(7) if they do not “transcend the day-to-day business matters” discussed in the proposals. 1998 Release. In this regard, when assessing proposals under Rule 14a-8(i)(7), the Staff considers the terms of the resolution and its supporting statement as a whole. *See* Staff Legal Bulletin No. 14C, part D.2 (June 28, 2005) (“In determining whether the focus of these proposals is a significant social policy issue, we consider both the proposal and the supporting statement as a whole.”)

A shareholder proposal being framed in the form of a request for a report does not change the nature of the proposal. The Commission has stated that a proposal requesting the dissemination of a report may be excludable under Rule 14a-8(i)(7) if the subject matter of the proposed report is within the ordinary business of the issuer. *See* Exchange Act Release No. 20091 (Aug. 16, 1983).

A proposal’s request for a review of certain risks also does not preclude exclusion if the underlying subject matter of the proposal is ordinary business. In Staff Legal Bulletin No. 14E (Oct. 27, 2009) (“SLB 14E”), the Staff explained how it evaluates shareholder proposals relating to risk:

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[R]ather than focusing on whether a proposal and supporting statement relate to the company engaging in an evaluation of risk, we will instead focus on the subject matter to which the risk pertains or that gives rise to the risk [S]imilar to the way in which we analyze proposals asking for the preparation of a report, the formation of a committee or the inclusion of disclosure in a Commission-prescribed document—where we look to the underlying subject matter of the report, committee or disclosure to determine whether the proposal relates to ordinary business—we will consider whether the underlying subject matter of the risk evaluation involves a matter of ordinary business to the company.

Consistent with its positions in SLB 14E, the Staff has repeatedly concurred in the exclusion of shareholder proposals seeking risk assessments when the subject matter concerns ordinary business operations. *See, e.g., Netflix, Inc.* (Mar. 14, 2016) (permitting exclusion under Rule 14a-8(i)(7) of a proposal that requested a report describing how company management identifies, analyzes, and oversees reputational risks related to offensive and inaccurate portrayals of Native Americans, American Indians, and other indigenous peoples, how it mitigates these risks, and how the company incorporates these risk assessment results into company policies and decision-making, noting that the proposal related to the ordinary business matter of the “nature, presentation and content of programming and film production”); *FedEx Corp.* (avail. July 11, 2014) (concurring with the exclusion of a proposal asking the board to report on how the company could “better respond to reputational damage from its association with the Washington D.C. NFL franchise team name controversy,” which involved ordinary business matters—i.e., the manner in which the company advertises its products and services); *Exxon Mobil Corp.* (avail. Mar. 6, 2012) (concurring with the exclusion of a proposal asking the board to prepare a report on “environmental, social and economic challenges associated with the oil sands,” which involved ordinary business matters (the economic challenges associated with oil sands)); *Pfizer Inc.* (avail. Feb. 16, 2011) (concurring in exclusion under Rule 14a-8(i)(7) of a proposal requesting an annual assessment of the risks created by the actions the company takes to avoid or minimize U.S. federal, state and local taxes and provide a report to shareholders on the assessment); *The TJX Companies, Inc.* (avail. Mar. 29, 2011) (same); *Amazon.com, Inc.* (avail. Mar. 21, 2011) (same); *Wal-Mart Stores, Inc.* (avail. Mar. 21, 2011) (same); *Lazard Ltd.* (avail. Feb. 16, 2011) (same).

B. The Proposal Is Excludable Under Rule 14a-8(i)(7) Because It Relates To The Company’s Ordinary Business Matters.

The Proposal asks the Company’s Board of Directors to “commission a racial equity audit” that is to analyze two broad topics: (1) “Amazon’s impacts on civil rights, equity, diversity and inclusion,” and (2) “the impacts of those issues on Amazon’s business.” The Supporting

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Statement reiterates the generic breadth and nature of the requested study, addressing no company or companies in particular, asserting generally that “[c]ompanies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities,” and urging the Company to commission an “audit of its policies, practices, products, and services.”

The Proposal addresses “civil rights, equity, diversity and inclusion.” These are topics that the Company acknowledges are important, as the Supporting Statement notes. However, the Proposal does not focus on any particular aspect of these topics or practice at the Company. Instead, the proposal broadly asks the Company to assess “the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.” Likewise, the Proposal requests that the Company assess the impact of civil rights, equity, diversity and inclusion issues on the Company’s business. The Proposal does not request that any action be taken to address such issues, only that the audit be conducted to analyze whether and where there may be impacts (which could be either positive or negative), and that the results be reported. By requesting a broad survey on the impact of the Company’s policies, practices, products, and services on societal issues, and the impact of such issues on the Company, the Proposal necessarily implicates many aspects of the Company’s operations that do not raise significant policy issues. Thus, as with *Netflix, Inc.* and the other precedent cited above, although the Proposal references and touches upon significant policy issues, it is not limited to and focused on such issues, and therefore fails to transcend the Company’s ordinary business operations.

In this respect, the Proposal is comparable to the one considered by the Staff in *Amazon.com, Inc. (W. Andrew Mims Trust)* (avail. Mar. 28, 2019). That proposal requested that the Company undertake a particular process—the establishment of a board committee—to provide an ongoing review of corporate policies and procedures, above and beyond legal and regulatory matters, to assess “the potential societal consequences” of the Company’s products and services. In the supporting statements for that proposal, the proponents asserted that “the Company’s products and services . . . have the potential to cause serious, unintended social harm, including but not limited to violations of civil liberties and breaches of privacy” and therefore that the Company “must properly identify and understand the potential societal and ethical ramifications of its products and services at every step of the development process.” While the proponent argued to the Staff that the proposal raised a significant policy issue because some of the Company’s products and services—such as its facial recognition service and its “Ring” line of products and services⁷—could potentially support civil rights violations or have other significant societal

⁷ The Supporting Statement to this Proposal references these same products and services.

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impacts, the Company highlighted that the essence of the proposal encompassed an assessment of ordinary business aspects of the Company (specifically, the products and services that the Company offers to its customers, the Company's business practices and operations, the Company's strategic decisions, and the Company's choice of technologies), and the Staff concurred with Company's view that the proposal was excludable under Rule 14a-8(i)(7). Similarly, in *The Allstate Corporation* (avail. Mar. 20, 2015), the shareholder proposal requested a report describing how management and the board "identify, oversee and analyze civil rights risks" related to the company's use of big data, mitigation of those risks, and incorporation of such assessment's results into company policies and decision-making. The company argued that the proposal was excludable under Rule 14a-8(i)(7) as relating to ordinary business matters that "are fundamental to the operation of the [company's] business," such as "use of customer information, pricing determinations, product development and product advertising." The Staff concurred with the proposal's exclusion for "relat[ing] to the manner in which the company uses customer information to make pricing determinations."

The Staff also consistently has concurred that decisions regarding the sale of particular products or services are part of a company's ordinary business operations and thus may be excluded under Rule 14a-8(i)(7), even if those products implicate significant social policy concerns. *See, e.g., Amazon.com, Inc.* (avail. Mar. 27, 2015) (concurring with the exclusion of a proposal requesting the company disclose "reputational and financial risks that it may face . . . pertaining to the treatment of animals used to produce products it sells" because it related to "the products and services offered for sale by the company"); *Pepco Holdings, Inc.* (avail. Feb. 18, 2011) (concurring with the exclusion of a proposal urging the company to pursue the market for solar technology excludable as relating to the sale of particular products and services); *Wal-Mart Stores, Inc. (Albert)* (avail. Mar. 30, 2010) (concurring with the exclusion of a proposal requiring that all company stores stock certain amounts of locally produced and packaged food excludable as relating to the sale of particular products); *Lowe's Companies, Inc.* (avail. Feb. 1, 2008) (concurring with the exclusion of a proposal encouraging the company to end the sale of glue traps excludable as relating to the sale of a particular product); *The Kroger Co.* (avail. Mar. 20, 2003) (concurring with the exclusion of a proposal requesting the company cease making available certain shopping cards to its customers excludable as relating to the manner in which a company sells and markets its products).

As with the foregoing precedent, here, the Supporting Statement makes clear that the Proposal is seeking a broad review of the Company's "products, services and overall corporate practices" to assess their impacts, which could be positive or negative, on "civil rights, equity, [and] diversity and inclusion." The Proposal is not limited to a specific social policy issue, but instead encompasses a review of all of the Company's "products, services and overall corporate

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practices” to assess their impacts (which could be positive, negative, or neutral), which review would necessarily implicate many of the same routine business issues that would have been addressed by the proposal in *Amazon.com, Inc. (W. Andrew Mims Trust)*: the products and services that the Company offers to its customers, the Company’s business practices and operations, the Company’s strategic decisions, and the Company’s choice of technologies. As such, the proposal is not focused on significant policy but instead, as with the foregoing precedent and the additional precedent on each of these issues as cited and discussed in *Amazon.com, Inc. (W. Andrew Mims Trust)*, the Proposal implicates many aspects of the Company’s ordinary business within the scope of Rule 14a-8(i)(7), and is similarly excludable.

Moreover, the Proposal intrudes even further into routine business matters by requiring that the requested audit assess “the impacts of those issues on [the Company’s] business.” The broad scope of the second part of the Proposal’s request—an assessment and a report on how the “civil rights, equity, diversity and inclusion” issues present in the current social climate in which the Company operates impact its business—necessarily implicates a multitude of ordinary business matters relating to the Company’s day-to-day operations. For example, the types of issues raised by the Proposal would include:

- the Company’s decision with respect to its charitable giving programs and relationships the Company establishes with not-for-profit institutions⁸;
- the Company’s hiring and employment decisions, including decisions relating to the Company’s diversity and recruitment efforts⁹;

⁸ For example, in 2021, the Company established the Housing Equity Fund to provide more than \$2 billion in below-market loans and grants to preserve and create over 20,000 affordable homes for individuals and families earning moderate to low incomes in our three hometown communities: Washington’s Puget Sound region; Arlington, Virginia; and Nashville, Tennessee. The Company’s first investments of more than \$567 million in 2021 will make up to 1,000 affordable apartment homes available in the Puget Sound region and up to 1,300 affordable apartment homes available in Arlington.

⁹ For example, in February 2020, the Company hosted a conference for students from Historically Black Colleges and Universities (“HBCUs”) to bring together the Company’s HBCU alumni and 225 students from 42 HBCUs together to learn, connect and think about their future paths. In September 2020, the Company announced that it will sponsor a summer program at Howard University, an HBCU, aimed at increasing the pipeline of minority economists.

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- the Company's relations with customers, including advertising decisions, as well as the nature of the Company's public relations, messaging, and communications with its shareholders and other constituents; and
- the types of products sold, including pricing, supply, and stocking decisions for products.

The Supporting Statement further reinforces the broad scope of the Proposal, expressly stating this review covers the Company's "policies, practices, products, and services." Given the litany of ordinary business matters implicated by management's evaluation of the issues raised by the Proposal, exclusion is appropriate under Rule 14a-8(i)(7).

The Staff has previously concurred in exclusion under Rule 14a-8(i)(7) of proposals seeking a report on how companies manage the implications for their business of important societal issues and developments. For example, in *Amazon.com, Inc.* (avail. Mar. 16, 2018), the shareholder proposal similarly sought an analysis and report "on the risks *arising from public debate*"—there, regarding the Company's "growth *and societal impact*"—and how the Company was "*managing or mitigating those risks*" (emphases added). The proposal's supporting statement, similar to the Supporting Statement here, described the increasing public discourse regarding the Company before citing concerns as to the Company's "product development and pricing," "effect on content quality and diversity," plans for "a second headquarters," and "its impact on places in which it operates," among others. In its no-action request, the Company noted that the request's broad scope, as illustrated by the supporting statement, "suggest[ed] that virtually any aspect of the Company's growth or operations that has generated a news article or that touches upon a regulated area is to be encompassed by the requested report" such that implementation would require the Company "to analyze the risks associated with negative opinions regarding a wide range of the Company's ordinary business operations." The Staff concurred with the proposal's exclusion "in reliance on [R]ule 14a-8(i)(7)." *See also McDonald's Corporation* (avail. Mar. 22, 2019) (concurring with the exclusion of a proposal requesting that the company disclose the economic risks it faces as a result of campaigns targeting the company over concerns about cruelty to chickens where the company argued it addressed "the [c]ompany's assessment and management of the potential economic consequences of consumer campaigns concerning [its] products," and therefore "focuse[d] primarily on matters relating to the [c]ompany's ordinary business operations"); *Johnson & Johnson* (avail. Jan. 31, 2018) (concurring with the exclusion of a proposal seeking a report on both known and potential risks and costs the company faced from pressure campaigns from outside organizations that sought to dictate the company's free speech and freedom of association rights as "relating to the [c]ompany's ordinary business operations"); *Wal-Mart Stores, Inc.* (avail. Apr. 10, 1991) (concurring with the exclusion of a proposal recommending that the board establish a program to provide information on the

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company's equal employment opportunity and affirmation action efforts to its shareholders and suppliers was excludable because it, in part, involved "the [c]ompany's practices and policies for selecting suppliers of goods and services").

Here, the Proposal requests that the audit and subsequent report analyze how current social issues impact the Company's business. In essence, the Proposal focuses on how the Company is managing and responding operationally to the impacts of the cited social issues on its business. Like *Netflix, Inc.* and the proposals in the other precedents cited above, and as described above, the impact on the Company's business and operations of these important social issues implicate a wide range of matters that are fundamental to management's ability to run the Company on a day-to-day basis, and the Proposal may therefore be excluded pursuant to Rule 14a-8(i)(7). Moreover, the ordinary business implications of the Proposal are not altered by the fact that the Supporting Statement asserts that companies may benefit from assessing risks arising from their products, services, and practices. Per the Staff's guidance in SLB 14E, in evaluating a proposal that requests a risk assessment, "rather than focusing on whether a proposal and supporting statement relate to the company engaging in an evaluation of risk, [the Staff] will instead focus on the subject matter to which the risk pertains or that gives rise to the risk." Here, the "subject matter to which the risk pertains" is the impact of certain social issues on the Company's operations, which, as the examples cited above show, is a matter of ordinary business. Therefore, consistent with that precedent, the Proposal may be excluded under Rule 14a-8(i)(7) as relating to the Company's ordinary business operations.

C. The Proposal Does Not Focus On A Significant Policy Issue That Transcends The Company's Ordinary Business.

Even though the Proposal is framed against a backdrop of significant policy issues, the Proposal is not limited to or focused on those issues, but instead encompasses a wide range of matters implicating the Company's ordinary business operations within the meaning of Rule 14a-8(i)(7), and therefore may properly be excluded under such rule.

The Staff consistently has concurred in the exclusion of proposals that touch upon a significant policy matter but that also encompass ordinary business matters. For example, in *Amazon.com, Inc. (Domini Impact Equity Fund)* (avail. Mar. 28, 2019), the proposal requested that the board annually report to shareholders "its analysis of the community impacts of [the Company's] operations, considering near- and long-term local economic and social outcomes, including risks, and the mitigation of those risks, and opportunities arising from its presence in communities." In its no-action request, the Company successfully argued that "[e]ven if some of [the] issues that

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would be addressed in the report requested by the [p]roposal could touch upon significant policy issues within the meaning of the Staff's interpretation, the [p]roposal is not focused on those issues, but instead encompasses a wide range of issues implicating the Company's ordinary business operations within the meaning of Rule 14a-8(i)(7), and therefore may properly be excluded under Rule 14a-8(i)(7)." The Staff concurred and granted no-action relief under Rule 14a-8(i)(7) noting that "the [p]roposal relates generally to 'the community impacts' of the Company's operations and does not appear to focus on an issue that transcends ordinary business matters." *See also Walmart Inc.* (avail. Apr. 8, 2019) (concurring with the exclusion of a proposal requesting that the board prepare a report evaluating the risk of discrimination that may result from the company's policies and practices for hourly workers taking absences from work for personal or family illness because it related to the company's ordinary business operations, i.e., the company's management of its workforce, and "[did] not focus on an issue that transcends ordinary business matters"); *Bank of America Corp.* (avail. Feb. 19, 2014, *recon. denied* Mar. 10, 2014, *Comm. review denied* May 22, 2014) (concurring with the exclusion of a proposal that addressed compensation arrangements raising a significant policy issue because the proposal also encompassed non-incentive-based compensation arrangements that implicated the company's ordinary business operations); *Mattel, Inc.* (avail. Feb. 10, 2012) (concurring with the exclusion of a proposal that requested that the company require its suppliers to publish a report detailing their compliance with the International Council of Toy Industries Code of Business Practices, noting that the code encompasses "several topics that relate to . . . ordinary business operations and are not significant policy issues"); *PetSmart, Inc.* (avail. Mar. 24, 2011) (concurring with the exclusion of a proposal requesting the board to require its suppliers to certify that they had not violated "the Animal Welfare Act, the Lacey Act, or any state law equivalents" noting that "[a]lthough the humane treatment of animals is a significant policy issue, we note your view that the scope of the laws covered by the proposal is 'fairly broad in nature from serious violations such as animal abuse to violations of administrative matters such as record keeping'").

Therefore, even though the references in the Proposal and the Supporting Statement arise in the context of significant issues, the Proposal is excludable because it addresses how those issues implicate many day-to-day aspects of the operation of the Company's business. The fact is that, although there is a particularly heightened public discourse on civil rights and racial justice issues currently, those issues have always been important to the Company, and the Company assesses and manages for impacts of those issues as part of its management of the business. Moreover, to understand the scope of what would be encompassed by the Proposal, it is important to note that the Proposal is not limited to the Company's operations in any specific region, but broadly calls for an assessment of how the cited issues impact the Company's business overall. Such an assessment would therefore apply to the Company's operations around the world, and involve a range of localized impacts on the Company's business, as the issues of

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civil rights, equity, and diversity and inclusion are addressed differently in the numerous countries in which the Company operates, and are influenced by local conceptions of what constitutes “diversity” and the nuances of a particular region’s legal and social conceptions of “civil rights.”

Thus, while the Supporting Statement refers to a number of policy issues potentially implicated by the Company’s operations, the Proposal and the Supporting Statement broadly encompass numerous topics that do not raise significant policy issues. The Proposal calls for the Company instead to address not only the many effects the Company’s operations may have on the cited issues, but the innumerable impacts those issues have on the Company’s business in ways that do not raise significant policy issues within the meaning of Rule 14a-8(i)(7). Therefore, because the scope of the Proposal concerns matters relating to the Company’s ordinary business operations, the foregoing precedent supports its exclusion under Rule 14a-8(i)(7).

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)(7).

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 and Assistant Secretary, at (206) 266-2132.

Sincerely,



Ronald O. Mueller

Enclosures

cc: Mark Hoffman, Amazon.com, Inc.
Kyle R. Seeley, State of New York, Office of the State Comptroller
Chris C. Meyer, Everence Financial
Lydia Kuykendal, Mercy Investment Services, Inc.
Frances Nadolny, Adrian Dominican Sisters

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Hugues Letourneau, Shareholder Association for Research & Education
Rose Marie Stallbaumer, Monasterio Pan de Vida
Alexis Fleming, Congregation of the Sisters of St. Joseph of Peace
Vicki L. Cummings, Sisters of the Holy Names of Jesus and Mary U.S.-Ontario Province
Corporation
Bruce T. Herbert, Newground Social Investment

EXHIBIT A

From: CorpGov <CorpGov@osc.ny.gov>
Sent: Monday, December 7, 2020 1:38 PM
To: zapolsky@amazon.com
Cc: amazon-ir <amazon-ir@amazon.com>; Kyle Seeley <kseeley@osc.ny.gov>
Subject: Shareholder Request

Please see the attached copy of the New York State Common Retirement Fund's filing letter and shareholder proposal, which was also sent to you today via UPS. If you have any further questions regarding this transmission, please feel free to contact us.

Notice: This communication, including any attachments, is intended solely for the use of the individual or entity to which it is addressed. This communication may contain information that is protected from disclosure under State and/or Federal law. Please notify the sender immediately if you have received this communication in error and delete this email from your system. If you are not the intended recipient, you are requested not to disclose, copy, distribute or take any action in reliance on the contents of this information.

THOMAS P. DINAPOLI
STATE COMPTROLLER



STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

December 7, 2020

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

Dear Mr. Zapolsky,

The Comptroller of the State of New York, Thomas P. DiNapoli, is the Trustee of the New York State Common Retirement Fund (the "Fund") and the Administrative Head of the New York State and Local Retirement System. The Comptroller has authorized me to inform you of his intention to offer the enclosed shareholder proposal for consideration of stockholders at the next annual meeting. There may be co-filers on this proposal; the Comptroller will act as lead filer and the primary contact for possible engagement.

I submit the enclosed proposal to you in accordance with Rule 14a-8 of the Securities Exchange Act of 1934 and ask that it be included in your proxy statement.

A letter from J.P. Morgan Chase, the Fund's custodial bank, verifying the Fund's ownership of Amazon.com, Inc. shares, continually for over one year, is enclosed. The Fund intends to continue to hold at least \$2,000 worth of these securities through the date of the annual meeting.

We would be happy to discuss this initiative with you. Should Amazon.com, Inc. decide to endorse its provisions as company policy, the Comptroller will ask that the proposal be withdrawn from consideration at the annual meeting. Please feel free to contact me at kseeley@osc.ny.gov should you have any further questions on this matter. Additionally, please direct any mail correspondence related to this proposal to "New York State Common Retirement Fund" at 110 State Street, 14th Floor, Albany, NY 12236.

Sincerely,

A handwritten signature in blue ink that reads "Kyle R. Seeley".

Kyle R. Seeley
Corporate Governance Officer

Enclosures

Civil Rights, Equity, Diversity and Inclusion Audit

Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.¹ But some of Amazon’s actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon’s General Counsel as “not smart or articulate.”² The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.³
- Amazon’s disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.⁴ Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.⁵
- Amazon’s fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.⁶

¹ <https://twitter.com/amazon/status/1267140211861073927>

² <https://www.vice.com/en/article/5dm8bx/leaked-amazon-memo-details-plan-to-smear-fired-warehouse-organizer-hes-not-smart-or-articulate>

³ <https://www.law360.com/newyork/articles/1328761/amazon-case-shows-how-a-gc-s-barbs-can-sting-back>

⁴ <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html> ; <https://www.bloomberg.com/news/articles/2020-06-30/amazon-covid-19-outbreak-worse-than-local-minnesota-community> ; <https://www.businessinsider.com/amazon-class-action-lawsuit-alleges-racial-discrimination-covid-19-response-2020-11> ; <https://www.bostonglobe.com/business/2017/01/31/fired-amazon-drivers-file-class-action-discrimination-complaints/tFiKVM12zNoxNXKmFJcgiN/story.html> ; <https://www.propublica.org/article/inside-documents-show-how-amazon-chose-speed-over-safety-in-building-its-delivery-network>

⁵ <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9> ; <https://www.modo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032> ; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

⁶ <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.⁷

Amazon has faced criticism regarding its products and services:

- Ring doorbell cameras and its app Neighbors have been criticized for leading users to disproportionately tag people of color as suspicious.⁸
- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.⁹
- Reports assert inconsistent implementation of policies prohibiting the sale of products on Amazon's platform that promote hatred.¹⁰

Following controversies, Facebook and Starbucks conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

⁷ <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

⁸ <https://www.vice.com/en/article/qyvvzd/amazons-home-security-company-is-turning-everyone-into-cops>

⁹ <http://sitn.hms.harvard.edu/flash/2021/racial-discrimination-in-face-recognition-technology/>

¹⁰ <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>

J.P.Morgan

Miriam G. Awad
Vice President
CIB Client Service Americas

December 7, 2020

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

Dear Mr. Zapolsky,

This letter is in response to a request by The Honorable Thomas P. DiNapoli, New York State Comptroller, regarding confirmation from JP Morgan Chase that the New York State Common Retirement Fund has been a beneficial owner of Amazon.com, Inc. continuously for at least one year as of and including December 7, 2020.

Please note that J.P. Morgan Chase, as custodian for the New York State Common Retirement Fund, held a total of 939,782 shares of common stock as of December 7, 2020 and continues to hold shares in the company. The value of the ownership stake continuously held by the New York State Common Retirement Fund had a market value of at least \$2,000.00 for at least twelve months prior to, and including, said date.

If there are any questions, please contact me at (212) 623 8481.

Regards,



Miriam Awad

cc: Kyle Seeley – NYSCRF
John White - NYSCRF

From: Chris Meyer <Chris.Meyer@everence.com>

Date: December 14, 2020 at 1:08:39 PM PST

To: zapolsky@amazon.com

Subject: shareholder proposal

Dear Mr. Zapolsky,

Everence is co-filing the enclosed shareholder proposal on a racial equity audit. I have also included our filing letter and verification of ownership. These materials have also been sent by regular mail.

The lead filer for this resolution is the New York State Comptroller.

Please let me know if you have any questions.

Thanks,
Chris

Chris Meyer

Manager, Stewardship Investing Advocacy & Research
Everence Financial
Advisor to Praxis Mutual Funds

1110 N. Main Street

Goshen, IN 46528

T: (574) 533-9515 x 3291

www.everence.com

www.praxismutualfunds.com

Disclaimer

This information is intended only for the individual or entity named. If you are not the intended recipient, do not use or disclose this information. If you received this e-mail in error, please delete or otherwise destroy it and contact us at (800) 348-7468 so we can take steps to avoid such transmission errors in the future. Thank you.



Everence Financial
1110 North Main Street
Post Office Box 483
Goshen, IN 46527
www.everence.com

Toll-free: (800) 348-7468
T: (574) 533-9511

December 14, 2020

David A. Zapolsky
Senior Vice President, General Counsel and Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109
zapolsky@amazon.com

Dear Mr. Zapolsky,

On behalf of the Praxis Growth Index Fund, Everence Financial is co-filing the enclosed shareholder resolution requesting a racial equity audit, for inclusion in Amazon's proxy statement pursuant to Rule 14a-8 of the General Rules and Regulations of the Securities Exchange Act of 1934.

Everence Financial is a co-filer of this proposal with the New York State Comptroller as lead filer. The New York State Comptroller reserves the right to withdraw the proposal.

Everence is the stewardship agency of Mennonite Church USA with \$5 billion of socially invested assets under management. Everence Capital Management is the advisor to Praxis Mutual Funds, and as such, conducts all investment related activities of the fund family, including filing shareholder resolutions and directing proxy voting.

The Praxis Growth Index Fund is the beneficial owner of more than \$2,000 worth of Amazon stock. It has held the shares for over one year and will continue to hold sufficient shares in the company through the date of the annual shareholders' meeting. Verification of ownership will follow via a separate letter.

If you need to contact me, I can be reached at 574-533-9515 ext. 3291 or chris.meyer@everence.com.

Sincerely,

A handwritten signature in black ink that reads "Chris C. Meyer".

Chris C. Meyer
Manager, Stewardship Investing Advocacy & Research
Everence Financial and the Praxis Mutual Funds

Civil Rights, Equity, Diversity and Inclusion Audit

Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.¹ But some of Amazon’s actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon’s General Counsel as “not smart or articulate.”² The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.³
- Amazon’s disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.⁴ Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.⁵
- Amazon’s fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.⁶

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⁵ <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032>; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

⁶ <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.⁷

Amazon has faced criticism regarding its products and services:

- Ring doorbell cameras and its app Neighbors have been criticized for leading users to disproportionately tag people of color as suspicious.⁸
- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.⁹
- Reports assert inconsistent implementation of policies prohibiting the sale of products on Amazon's platform that promote hatred.¹⁰

Following controversies, Facebook and Starbucks conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

⁷ <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

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¹⁰ <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>



Fund Custody
Trust Technology and Support Services
1555 N. Rivercenter Drive, Suite 302
Milwaukee, WI 53212
usbank.com

12-14-20

Mr. Chris C. Meyer
Manager, Advocacy and Research
Everence Financial and the Praxis Mutual Funds
1110 North Main Street
PO Box 483
Goshen, IN 46527

Dear Mr. Meyer:

This letter is in response to your request for confirmation that the following account is currently the beneficial owner of **Amazon.com, Inc. (Cusip: 023135106)**. These securities are currently held by U.S. Bank as the accountholder's custodian. We furthermore verify that the account has held a minimum of \$2,000 worth of Amazon.com, Inc. shares for the one-year period preceding and including December 14, 2020.

Praxis Growth Index Fund/Account * 8,700 shares**

This letter also confirms that the aforementioned shares of stock are registered with U.S. Bank, Participant Number 2803, at the Depository Trust Company.

Sincerely,

Michael Cordelli

Michael Cordelli
Global Fund Custody Services- Account Manager
c. 414.639.0313 | f. 833.740.0379 |

U.S. Bank
RiverCenter (Schlitz Park)
1555 N Rivercenter Dr Suite 302, Milwaukee, WI 53212 | MK-WI-S302 | www.usbank.com

From: "Krausa, Laura" <LauraKrausa@catholichealth.net>
Date: December 15, 2020 at 7:36:07 AM PST
To: zapolsky@amazon.com
Cc: kseeley@osc.ny.gov, "Wokaty, Julie" <jwokaty@iccr.org>
Subject: Co-Filing Notice Racial Equity Audit Proposal

Hello Mr. Zapolsky,

Hoping this email finds you well and safe in these challenging times. I am writing to let you know that CommonSpirit Health is co-filing the attached resolution with NY State Common Retirement Fund, who is the lead filer. I actually sent a hard copy by FedEx yesterday – you should receive it today. If you have any questions, please let me know.

Best wishes for a peaceful and blessed holiday season,
Laura

Laura Krausa
System Director Advocacy Programs
Advocacy

CommonSpirit Health®

303-383-2748 (O)
303-818-4307 (M)
laurakrausa@catholichealth.net

Caution: This email is both proprietary and confidential, and not intended for transmission to (or receipt by) any unauthorized person(s). If you believe that you have received this email in error, do not read any attachments. Instead, kindly reply to the sender stating that you have received the message in error. Then destroy it and any attachments. Thank you.



December 14, 2020

Mr. David Zapolsky
Senior Vice President, General Counsel and Corporate Secretary
Amazon, Inc.
410 Terry Avenue North
Seattle, Washington 98109

Dear Mr. Zapolsky,

CommonSpirit Health is a nonprofit, Catholic health system dedicated to advancing health for all people. With a team of approximately 125,000 employees and 25,000 physicians and advanced practice clinicians, CommonSpirit Health operates 137 hospitals and more than 1000 care sites across 21 states.

As a religiously sponsored organization, CommonSpirit seeks to reflect its mission, vision and values in its investment decisions. As one of the nation's largest health care providers, we are particularly concerned with racial equity as we all too often witness the impacts of health inequities on communities of color. Workplaces that promote racial equity, diversity, inclusion and the civil rights granted to each of us and inherent to our human dignity are essential.

Through this letter we notify the company of our intention to co-file the enclosed resolution, the primary filer of which is the NY State Common Retirement Fund. CommonSpirit is the beneficial owner of more than \$2,000 worth of stock in Amazon, Inc. CommonSpirit has held these shares continuously for over twelve months and will continue to do so at least until after the next annual meeting of shareholders. A letter of verification of ownership is enclosed.

I am authorized to notify you of our intention to present the attached proposal for consideration and action by the stockholders at the next annual meeting. I submit this resolution for inclusion in the proxy statement, in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934.

NY State Common Retirement Fund as lead filer is authorized to negotiate on behalf of CommonSpirit Health any potential withdrawal of this proposal. Please direct any correspondence relating to this filing to Kyle Seeley, kseeley@osc.ny.gov.

It is our tradition and preference as a religiously sponsored organization to participate in dialogue with companies and we appreciate the Company's commitment to this ongoing engagement. Thank you for

your attention to our concerns. We hope that submission of this proposal will lead to greater transparency regarding the issues our proposal raises.

Sincerely,

A handwritten signature in black ink that reads "Laura Krausa". The signature is fluid and cursive, with the first name "Laura" written in a larger, more prominent script than the last name "Krausa".

Laura Krausa, MNM
System Director Advocacy Programs

Attachments: Shareholder Resolution, Verification of Ownership

CC: Kyle Seely, NY State Common Retirement Fund; Julie Wokaty, Interfaith Center on Corporate Responsibility

Civil Rights, Equity, Diversity and Inclusion Audit

Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.¹ But some of Amazon’s actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon’s General Counsel as “not smart or articulate.”² The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.³
- Amazon’s disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.⁴ Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.⁵
- Amazon’s fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.⁶

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⁵ <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032>; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

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- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.⁷

Amazon has faced criticism regarding its products and services:

- Ring doorbell cameras and its app Neighbors have been criticized for leading users to disproportionately tag people of color as suspicious.⁸
- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.⁹
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Following controversies, Facebook and Starbucks conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

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December 14, 2020

Mr. David Zapolsky
Senior Vice President, General Counsel and Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, Washington 98109

Re: CommonSpirit Health

Dear Corporate Secretary,

This letter will certify that as of December 14, 2020, Northern Trust held for the beneficial interest of CommonSpirit Health, 22 shares of Amazon.com, Inc. We confirm that CommonSpirit Health has beneficial ownership of at least \$2,000 in market value of the voting securities of Amazon.com, Inc., and that such beneficial ownership has existed continuously for at least one year including a one-year period preceding and including December 14, 2020, in accordance with rule 14a-8 of the Securities Exchange Act of 1934. Further, it is CommonSpirit Health, intent to hold at least \$2,000 in market value through the next annual meeting.

We also confirm that as of the filing date, December 14, 2020, CommonSpirit Health held 13,103 additional shares of Amazon.com, Inc. with a market value of \$41,365,777.

Please be advised, Northern Trust is a DTC Participant, whose DTC number is 2669.

If you have any questions, please feel free to give me a call.

Sincerely,

Jennifer W. Beattie
Senior Vice President
312-630-6041



ADRIAN DOMINICAN SISTERS
1257 East Siena Heights
Drive Adrian, Michigan
49221-1793
517-266-3400 Phone
517-266-3524 Fax

Portfolio Advisory Board

December 14, 2020

David Zapolsky
Corporate Secretary
Amazon.com, Inc.
410 Terry Ave. North
Seattle, WA 98109

RECEIVED

DEC 15 2020

AMAZON.COM, INC.
LEGAL DEPARTMENT

Dear Mr. Zapolsky:

The Portfolio Advisory Board for the Adrian Dominican Sisters (ADS) has long been concerned not only with the financial returns of its investments, but also with the social and ethical implications of its investments. We believe that a demonstrated corporate responsibility in matters of the environment, social and governance concerns fosters long-term business success. The Adrian Dominican Sisters, a long-term investor, are currently the beneficial owner of shares of Amazon.com Inc.

ADS requests that the Board of Directors commission a racial equity audit analyzing Amazon's impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon's business.

The Adrian Dominican Sisters are co-filing the enclosed shareholder proposal with lead filer New York State Common Retirement Fund for inclusion in the 2021 proxy statement, in accordance with Rule 14a-8 of the General Rules and Regulations of the Securities Exchange Act of 1934. ADS been a shareholder continuously for more than one year holding at least \$2,000 in market value and will continue to invest in at least the requisite number of shares for proxy resolutions through the annual shareholders' meeting. A representative of the filers will attend the Annual Meeting to move the resolution as required by SEC rules. The verification of ownership by our custodian, a DTC participant, is enclosed with this letter. We authorize New York State Common Retirement Fund to withdraw on our behalf if an agreement is reached. We respectfully request direct communications from Amazon and to have our supporting statement and organization name included in the proxy statement.

We look forward to having productive conversations with the company in the near future. Please direct all future correspondence on this filing, including an email acknowledgement of receipt of this letter and resolution, to Lydia Kuykendal, representative of the Adrian Dominican Sisters, email: lkuykendal@mercyinvestments.org; phone: 317-910-8581; address: 2039 No. Geyer Rd., St. Louis, MO 63131.

Best regards,

Frances Nadolny, OP

Frances Nadolny, OP

Administrator

Adrian Dominican Sisters

www.pab.adriandominicans.org

Civil Rights, Equity, Diversity and Inclusion Audit

Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

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December 14, 2020

David Zapolsky
Corporate Secretary
Amazon.com, Inc.
410 Terry Ave. North
Seattle, WA 98109

RE: Adrian Dominican Sisters Account at Comerica

Dear David Zapolsky,

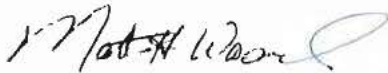
Regarding the request for verification of holdings, the above referenced account currently holds 758.00 units of Amazon common stock.

The attached tax lot detail indicates the date the stock was acquired.

Also, please note that Comerica, Inc is a DTC participant.

Please do not hesitate to contact me with any questions.

Sincerely,



Matthew H. Wasmund
V.P., Sr. Relationship Manager

Account: ~~XXXXXXXXXX~~
ADRIAN DOMINICAN SISTERS TROWE PRICE
GROWTH

Administrator: MATTHEW WASMUND @ 313-222-7092

Investment Officer: T. ROWE PRICE ASSOCIATE INC

Investment Authority: None

Investment Objective:

Lot Select Method: LIFO

Cusip	Security Name	Ticker	Price	% Market	Market Value	
023135106	AMAZON COM INC	AMZN	3,116.420		2,362,246.36	
Tax Lot	Acquisition Date	Portfolio	Units	Tax Cost	Market Value	Unrealized Gain/Loss
1	05/04/2005	PRINCIPAL	389.000000	13,234.67	1,212,287.38	1,199,052.71
2	11/09/2005	PRINCIPAL	100.000000	4,157.20	311,642.00	307,484.80
3	06/16/2006	PRINCIPAL	200.000000	6,985.40	623,284.00	616,298.60
4	06/20/2006	PRINCIPAL	69.000000	2,448.87	215,032.98	212,584.11
* TOTAL *			758.000000	26,826.14	2,362,246.36	2,335,420.22
Unit Status			Number of Units	Tax Cost	Market Value	
Settled			758.000000	26,826.14	2,362,246.36	
Registration			Number of Units			
DTC - C/C			758.000000			

From: Anthony Schein <aschein@share.ca>

Sent: Tuesday, December 15, 2020 9:07 AM

To: zapolsky@amazon.com

Cc: Mritunjay (MJ) Sinha <msinha@catherinedonnellyfoundation.org>; Hugues Letourneau <hletourneau@share.ca>

Subject: RE: Correspondence sent on behalf of the Catherine Donnelly Foundation

Dear Mr. Zapolsky:

Please see the attached correspondence, sent on behalf of my client, MJ Sinha, Director of Finance and Investment, the Catherine Donnelly Foundation, regarding a shareholder proposal for the company's 2021 annual meeting.

Documentation regarding the Foundation's holdings will be transmitted from their custodian under separate cover.

Please note that the New York State Common Retirement Fund is the lead filer of this proposal.

I trust the paper work is in order. If there are any questions, please don't hesitate to contact me.

Sincerely,

Anthony Schein

Director of Shareholder Advocacy
He/Him

T:+1.416.306.6462 www.share.ca



SHARE's Toronto office is located on the territories of the Mississaugas of the Credit, Anishnabeg, Chippewa, Haudenosaunee and Wendat peoples.



February 16-19 2021

Rising to the Challenge

December 15, 2020

Mr. David Zapolsky
Senior Vice President, General Counsel and Corporate Secretary
Amazon.com Inc
410 Terry Avenue North
Seattle, Washington 98109

Via Email only to zapolsky@amazon.com



Re: Shareholder Proposal for Circulation at 2021 Annual General Meeting (AGM)

Dear Mr. Zapolsky:

On behalf of the Catherine Donnelly Foundation, I am writing to give notice that pursuant to the 2020 Proxy Statement of Amazon.com Inc (the "Company") and Rule 14a-8 under the Securities Exchange Act of 1934, the Foundation intends to present the attached proposal (the "Proposal") at the 2021 annual meeting of shareholders (the "Annual Meeting"). The New York State Common Retirement Fund is the lead filer of this proposal.

We hereby request that the proposal and the enclosed supporting statement be included in, or attached to, the management proxy statement to be issued in respect of the 2021 Annual Meeting for consideration by shareholders. We further request that the proposal be identified on the Annual Meeting's form of proxy as a matter to be voted for or against by the beneficial and registered shareholders of the Company.

Please direct all questions and correspondence regarding the Proposal to Hugues Letourneau, Manager, Responsible Investment Leadership at the Shareholder Association for Research and Education, SHARE at hletourneau@share.ca.

Sincerely,

A handwritten signature in black ink that reads 'Mritunjay Sinha'.

Mritunjay (MJ) Sinha, M.B.A, B.Eng
Director of Finance & Investment
Catherine Donnelly Foundation

Enc: Shareholder Proposal

Civil Rights, Equity, Diversity and Inclusion Audit

Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing **Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business.** The audit may, **in the board’s discretion,** be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.¹ But some of **Amazon’s actions have been** criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and **subsequently described by Amazon’s General Counsel as “not smart or articulate.”**² The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.³
- **Amazon’s disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.**⁴ Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.⁵
- **Amazon’s fulfillment and distribution facilities,** and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.⁶

¹ <https://twitter.com/amazon/status/1267140211861073927>

² <https://www.vice.com/en/article/5dm8bx/leaked-amazon-memo-details-plan-to-smear-fired-warehouse-organizer-hes-not-smart-or-articulate>

³ <https://www.law360.com/newyork/articles/1328761/amazon-case-shows-how-a-gc-s-barbs-can-sting-back>

⁴ <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html> ; <https://www.bloomberg.com/news/articles/2020-06-30/amazon-covid-19-outbreak-worse-than-local-minnesota-community> ; <https://www.businessinsider.com/amazon-class-action-lawsuit-alleges-racial-discrimination-covid-19-response-2020-11> ; <https://www.bostonglobe.com/business/2017/01/31/fired-amazon-drivers-file-class-action-discrimination-complaints/tFiKVM12zNoxNXXmFJcgiN/story.html> ; <https://www.propublica.org/article/inside-documents-show-how-amazon-chose-speed-over-safety-in-building-its-delivery-network>

⁵ <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032>; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

⁶ <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.⁷

Amazon has faced criticism regarding its products and services:

- Ring doorbell cameras and its app Neighbors have been criticized for leading users to disproportionately tag people of color as suspicious.⁸
- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.⁹
- Reports assert inconsistent implementation of policies prohibiting the sale of products on Amazon's platform that promote hatred.¹⁰

Following controversies, Facebook and Starbucks conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the **impacts of those issues on Amazon's business.**

⁷ <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

⁸ <https://www.vice.com/en/article/qvyvzd/amazons-home-security-company-is-turning-everyone-into-cops>

⁹ <http://sitn.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

¹⁰ <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>






Amazon proposal - for your signature.

Final Audit Report

2020-12-15

Created:	2020-12-15
By:	Anthony Schein (aschein@share.ca)
Status:	Signed
Transaction ID:	CBJCHBCAABAApdSzWjEVc1J1GjaShQaO1jUYTLxu1I26

"Amazon proposal - for your signature." History

-  Document created by Anthony Schein (aschein@share.ca)
2020-12-15 - 4:34:15 PM GMT- IP address: 45.72.249.91
-  Document emailed to Mritunjay (MJ) Sinha (msinha@catherinedonnellyfoundation.org) for signature
2020-12-15 - 4:35:03 PM GMT
-  Email viewed by Mritunjay (MJ) Sinha (msinha@catherinedonnellyfoundation.org)
2020-12-15 - 4:38:37 PM GMT- IP address: 24.246.59.61
-  Document e-signed by Mritunjay (MJ) Sinha (msinha@catherinedonnellyfoundation.org)
Signature Date: 2020-12-15 - 4:47:42 PM GMT - Time Source: server- IP address: 24.246.59.61
-  Agreement completed.
2020-12-15 - 4:47:42 PM GMT

From: Anthony Schein <aschein@share.ca>

Sent: Tuesday, December 15, 2020 11:52 AM

To: zapolsky@amazon.com

Cc: Mritunjay (MJ) Sinha <msinha@catherinedonnellyfoundation.org>; Hugues Letourneau <hletourneau@share.ca>

Subject: Custodian letter

Dear Mr. Zapolsky:

Further to the below, please see the custodian's documentation, confirming the Foundation's ownership, attached.

Sincerely,

Anthony Schein

Director of Shareholder Advocacy



December 15, 2020

RE: Amazon.com Inc.

ISIN: US0231351067

CUSIP: 023135106

Ticker: AMZN

To Whom It May Concern:

Please be advised that we wish to confirm 350 shares of the above security were continuously beneficially owned by The Catherine Donnelly Foundation for a period of one year (from December 15, 2019 to December 15, 2020) and held in the name of ScotiaMcleod through the Depository Trust Company REF #DTC5011.

The Catherine Donnelly Foundation has the authority to vote these shares at the upcoming 2021 annual general meeting of shareholders on the condition that they are still holding these shares as of the meeting record date.

Please do not hesitate to contact me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'E. Martin'.

Eleanor Martin, Administrative Associate

ScotiaMcleod

416-862-5833

Eleanor.martin@scotiawealth.com

December 24, 2020

VIA OVERNIGHT MAIL AND EMAIL

Hugues Letourneau
Shareholder Association for Research and Education
1155 Robson Street, Suite 510
Vancouver, BC V6E 1B5
hletourneau@share.ca

Dear Mr. Letourneau:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 15, 2020, the shareholder proposal submitted by the Catherine Donnelly Foundation (the “Proponent”) entitled “Civil Rights, Equity, Diversity and Inclusion Audit” pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2021 Annual Meeting of Shareholders (the “Proposal”).

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention. Under Rule 14a-8(b) of the Exchange Act, a shareholder must have continuously held at least \$2,000 in market value, or 1%, of the Company’s securities entitled to be voted on the Proposal at the shareholders’ meeting for at least one year as of the date the Proposal was submitted to the Company, and must provide to the Company a written statement of the shareholder’s intent to continue to hold the required number or amount of shares through the date of the shareholders’ meeting at which the Proposal will be voted on by the shareholders. The Proponent’s December 15, 2020 correspondence did not include such a statement. To remedy this defect, the Proponent must submit a written statement that the Proponent intends to continue holding the required number or amount of Company shares through the date of the Company’s 2021 Annual Meeting of Shareholders.

GIBSON DUNN

Hugues Letourneau
December 24, 2020
Page 2

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at Gibson, Dunn & Crutcher LLP, 1050 Connecticut Avenue, N.W., Washington DC 20036. Alternatively, you may transmit any response by email to me at RMueller@gibsondunn.com.

If you have any questions with respect to the foregoing, please contact me at (202) 955-8671. For your reference, I enclose a copy of Rule 14a-8.

Sincerely,



Ronald O. Mueller

Enclosure

cc: Mritunjay Sinha, Catherine Donnelly Foundation

From: Anthony Schein <aschein@share.ca>
Sent: Wednesday, January 6, 2021 6:52 PM
To: Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: Letter Dated December 24, 2020, regarding shareholder proposal for Amazon

[External Email]
Dear Mr. Mueller,

We are in receipt of your letter, dated December 24. I have contacted my client, and will respond shortly to correct the minor deficiencies you have identified.

Please note that we did not receive an electronic copy of the message. We have checked our Junk Mail and spam filters to confirm. The letter is dated December 24, and was sent via overnight mail, which would have arrived on Christmas Day. I trust that you will accept a formal response from my client by close of business Friday, January 8 as sufficient to meet the timelines. Please confirm.

Respectfully,

Anthony Schein
Director of Shareholder Advocacy
He/Him

T: +1.416.306.6462 www.share.ca



SHARE's Toronto office is located on the territories of the Mississaugas of the Credit, Anishnabeg, Chippewa, Haudenosaunee and Wendat peoples.



February 16-19 2021

Rising to the Challenge

From: Anthony Schein <aschein@share.ca>
Sent: Thursday, January 7, 2021 8:57 AM
To: zapolsky@amazon.com; Mueller, Ronald O. <RMueller@gibsondunn.com>
Cc: Hugues Letourneau <hletourneau@share.ca>; Mritunjay (MJ) Sinha <msinha@catherinedonnellyfoundation.org>
Subject: RE: Letter dated December 24, 2020 regarding shareholder proposal

[External Email]

Dear Mr. Zapolsky and Mr. Mueller:

Please see the attached correspondence, sent on behalf of our client, the Catherine Donnelly Foundation, in response to your letter of December 24, noting certain deficiencies in the submission of a shareholder proposal for the company's next annual meeting.

I trust everything is in order. Please confirm receipt of this message and let us know if you require anything further.

Due to public health measures in place in Canada related to Covid-19 our staff and Foundation staff are working remotely. We would appreciate that any further correspondence be sent via email. I note that your previous letter of December 24, 2020 was not received via email to either my colleagues Hugues Letourneau, or to my client, MJ Sinha, and would have arrived at our offices on Christmas Day, December 25. Both Mr. Sinha and Mr. Letourneau have confirmed that the message was not blocked by any "spam" filters.

Sincerely,

Anthony Schein
Director of Shareholder Advocacy
He/Him

T: +1.416.306.6462 www.share.ca



SHARE's Toronto office is located on the territories of the Mississaugas of the Credit, Anishnabeg, Chippewa, Haudenosaunee and Wendat peoples.



February 16-19 2021

Rising to the Challenge



Jan 7, 2021

Mr. David Zapolsky
Senior Vice President, General Counsel and Corporate Secretary
Amazon.com Inc
410 Terry Avenue North
Seattle, Washington 98109

Mr. Ronald O. Mueller
Gibson, Dunn & Associates,
1050 Connecticut Ave N.W.
Washington, D.C., United States
20036-5306

Via Email only to zapolsky@amazon.com and rmueller@gibsondunn.com

Re: Correspondence dated December 24, 2020 regarding shareholder proposal for Circulation at 2021 Annual General Meeting (AGM)

Dear Mr. Zapolsky and Mr. Mueller:

Further to your letter of December 24, 2020, identifying deficiencies in the shareholder proposal submitted December 15, 2020, I am writing to correct these deficiencies.

On behalf of the Catherine Donnelly Foundation, I am writing to give notice that pursuant to the 2020 Proxy Statement of Amazon.com Inc (the "Company") and Rule 14a-8 under the Securities Exchange Act of 1934, the Foundation intends to present the attached proposal (the "Proposal") at the 2021 annual meeting of shareholders (the "Annual Meeting"). The New York State Common Retirement Fund is the lead filer of this proposal.

You are in receipt of documentation from our custodian, dated December 15, 2020, and enclosed herein, indicating that 350 shares of the security were continuously beneficially owned by The Catherine Donnelly Foundation for a period of one year (from December 15, 2019 to December 15, 2020) and held in the name of ScotiaMcLeod through the Depository Trust Company REF #DTC5011. The letter further certifies that the Catherine Donnelly Foundation has the authority to vote these shares at the upcoming 2021 annual general meeting of shareholders on the condition that they are still holding these shares as of the meeting record date.

On behalf of the Foundation, I can confirm that the Foundation intends to continue its ownership of the Shares through the date on which the Annual Meeting is held.

I declare that Foundation has no "material interest" other than that believed to be shared by stockholders of the Company generally. The Foundation will promptly notify the Company in writing if any of this information changes.

We hereby request that the proposal and the enclosed supporting statement be included in, or attached to, the management proxy statement to be issued in respect of the 2021 Annual Meeting for consideration by shareholders. We further request that the proposal be identified on the Annual

Meeting's form of proxy as a matter to be voted for or against by the beneficial and registered shareholders of the Company.

Please direct all questions and correspondence regarding the Proposal to Hugues Letourneau, Manager, Responsible Investment Leadership at the Shareholder Association for Research and Education, SHARE at hletourneau@share.ca.

Sincerely,

A handwritten signature in black ink that reads "Mritunjay Sinha". The signature is written in a cursive style, with the first name "Mritunjay" and the last name "Sinha" clearly legible.

Mritunjay (MJ) Sinha, M.B.A, B.Eng
Director of Finance & Investment
Catherine Donnelly Foundation

Enc: December 15, 2020 Letter to Mr. Zapolsky, Shareholder Proposal; Custodian Letter Dated December 15, 2020



21-01-06 re December 24 correspondence

Final Audit Report

2021-01-07

Created:	2021-01-06
By:	Anthony Schein (aschein@share.ca)
Status:	Signed
Transaction ID:	CBJCHBCAABAANL-gKldRQeM6_oYt4nhgDbfbg5fJ1CIV

"21-01-06 re December 24 correspondence" History

-  Document created by Anthony Schein (aschein@share.ca)
2021-01-06 - 11:42:30 PM GMT - IP address: 216.154.29.255
-  Document emailed to Mritunjay Sinha (msinha@catherinedonnellyfoundation.org) for signature
2021-01-06 - 11:43:42 PM GMT
-  Email viewed by Mritunjay Sinha (msinha@catherinedonnellyfoundation.org)
2021-01-06 - 11:47:46 PM GMT - IP address: 24.246.59.61
-  Document e-signed by Mritunjay Sinha (msinha@catherinedonnellyfoundation.org)
Signature Date: 2021-01-07 - 8:37:59 AM GMT - Time Source: server- IP address: 24.246.59.61
-  Agreement completed.
2021-01-07 - 8:37:59 AM GMT

From: McCracken, Barbara <bmccracken@mountosb.org>
Sent: Wednesday, December 16, 2020 8:50 AM
To: zapolsky@amazon.com
Subject: Fwd: Attached Image

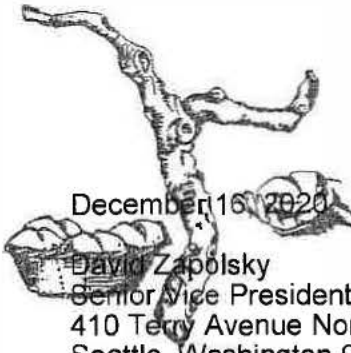
David Zapolsky, Please find attached a letter to you and our stockholder resolution regarding an inclusion audit. Thanks for taking care of this matter.
Stay well. Blessings, Barbara McCracken (assistant to Rose Marie Stallbaumer)

----- Forwarded message -----

From: **Mount Saint Scholastica** <scanner@mountosb.org>
Date: Wed, Dec 16, 2020 at 10:14 AM
Subject: Attached Image
To: b. mccracken <bmccracken@mountosb.org>

Monasterio Pan de Vida

Apdo. Postal 105-3
Torreón, Coahuila C.P. 27000
México
Tel./Fax (52) (871) 720-04-48
e-mail: monasterio@pandevidaosb.com
www.pandevidaosb.com



December 16, 2020

David Zapolsky
Senior Vice President, General Counsel and Corporate Secretary
410 Terry Avenue North
Seattle, Washington 98109

Email: zapolsky@amazon.com

Dear Mr. Zapolsky:

I am writing you on behalf of Monasterio Pan De Vida to co-file the stockholder resolution on Civil Rights, Equity, Diversity and Inclusion Audit. In brief, the proposal states: **RESOLVED**, shareholders of Amazon.com, Inc. ("Amazon") request that the Board of Directors commission a racial equity audit analyzing Amazon's impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon's business. The audit may, in the board's discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon's website.

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with NY State Common Retirement Fund. I submit it for inclusion in the 2021 proxy statement for consideration and action by the shareholders at the 2021 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We are the beneficial owner, as defined in Rule 13d-3 of the Securities Exchange Act of 1934, of 7 number of Amazon.com, Inc. or \$2,000 worth of the shares.

We have been a continuous shareholder for one year of \$2,000 in market value of Amazon.com, Inc. stock and will continue to hold at least \$2,000 of Amazon.com, Inc. stock through the next annual meeting. Verification of our ownership position will be sent by our custodian. A representative of the filers will attend the stockholders' meeting to move the resolution as required by SEC rules.

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider NY State Common Retirement Fund the lead filer of this resolution. As such, NY State Common Retirement Fund, serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Kyle Seeley, of NY State Common Retirement Fund who may be reached by email: kseeley@osc.ny.gov.

As a co-filer, however, we respectfully request direct communication from the company and to be listed in the proxy.

Sincerely,

Rose Marie Stallbaumer, OSB, Investment Representative

2021 Amazon.com, Inc. Civil Rights, Equity, Diversity and Inclusion Audit

RESOLVED: Shareholders of Amazon.com, Inc. ("Amazon") request that the Board of Directors commission a racial equity audit analyzing Amazon's impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon's business. The audit may, in the board's discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon's website.

Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.¹ But some of Amazon's actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon's General Counsel as "not smart or articulate."² The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.³
- Amazon's disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.⁴ Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.⁵
- Amazon's fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhiteneighborhoods.⁶
- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.⁷

Amazon has faced criticism regarding its products and services:

- Ring doorbell cameras and its app Neighbors have been criticized for leading users to disproportionately tag people of color as suspicious.⁸
- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.⁹
- Reports assert inconsistent implementation of policies prohibiting the sale of products on Amazon's platform that promote hatred.¹⁰

Following controversies, Facebook and Starbucks conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

¹ <https://twitter.com/amazon/status/1267140211861073927>

² <https://www.vice.com/en/article/5dm8bx/leaked-amazon-memo-details-plan-to-smear-fired-warehouse-organizer-hes-not-smart-or-articulate>

³ <https://www.law360.com/newyork/articles/1328761/amazon-case-shows-how-a-g-c-s-barbs-can-sting-back>

⁴ <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html>; <https://www.bloomberg.com/news/articles/2020-06-30/amazon-covid-19-outbreak-worse-than-local-minnesota-community>; <https://www.businessinsider.com/amazon-class-action-lawsuit-alleges-racial-discrimination-covid-19-response-2020-11>; <https://www.bostonglobe.com/business/2017/01/31/fired-amazon-drivers-file-class-action-discrimination-complaints/tFKVM12zNoxNXKmFJcgin/story.html>; <https://www.propublica.org/article/inside-documents-show-how-amazon-chose-speed-over-safety-in-building-its-delivery-network>

⁵ <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032>; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

⁶ <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

⁷ <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

⁸ <https://www.vice.com/en/article/qvyvzd/amazons-home-security-company-is-turning-everyone-into-cops>

⁹ <http://siti.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

¹⁰ <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>

From: Herbert, Jody A - WICHITA KS <jody_a_herbert@ml.com>
Sent: Wednesday, December 16, 2020 11:09 AM
To: zapolsky@amazon.com
Subject: Share Holder resolution
Attachments: image004.png; Amazon Terreon 12-16-2020.pdf; last pg TIF 11-2020.pdf

Jody Herbert

Wealth Management Client Associate

Merrill Lynch Wealth Management

Geringer Laub Wealth Management Group




Merrill Lynch, Pierce, Fenner & Smith Inc.

2959 N Rock Rd #200

Wichita, KS 67226

T 316-631-3513 Toll Free 800-518-9916 F 316-665-4912

jody_a_herbert@ml.com

Connect with us:   



This message, and any attachments, is for the intended recipient(s) only, may contain information that is privileged, confidential and/or proprietary and subject to important terms and conditions available at <http://www.bankofamerica.com/emaildisclaimer>. If you are not the intended recipient, please delete this message.

Jody Herbert
Wealth Management Client Associate
Merrill
2959 N Rock Rd Suite 200
Wichita KS 67226-1193
316-631-3513



December 16, 2020

David Zapolsky
Senior Vice President, General Counsel and Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Email: zapolsky@amazon.com

RE: Co-filing of shareholder resolution: Civil Rights, Equity, Diversity and Inclusion Audit

RE: Benedictine Sisters of Monasterio Pan de Vida, TIN# 48-0548363

Dear Mr. Zapolsky,

As of December 10, 2019, Benedictine Sisters of Monasterio Pan de Vida, held, and has held continuously for at least one year, 7 shares of Amazon.com, Inc. common stock. These shares have been held with Merrill Lynch, DTC number 8862.

If you need further information please contact us at 316-631-3513.

Sincerely,

Jody Herbert. CA

Jody Herbert,
Wealth Management Client Associate

Merrill Lynch, Pierce, Fenner & Smith Incorporated (also referred to as "MLPF&S" or "Merrill") makes available certain investment products sponsored, managed, distributed or provided by companies that are affiliates of Bank of America Corporation ("BofA Corp."). MLPF&S is a registered broker-dealer, Member SIPC and a wholly owned subsidiary of BofA Corp.

Investment products:

Are Not FDIC Insured	Are Not Bank Guaranteed	May Lose Value
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From: Maria Egan <maria@reyndersmcveigh.com>
Date: December 16, 2020 at 6:32:33 AM PST
To: zapolsky@amazon.com
Cc: Nadira Narine <nnarine@iccr.org>, Kyle Seeley <kseeley@osc.ny.gov>
Subject: Shareholder proposal for 2021 Annual Meeting

To Mr. Zapolsky:

Please find attached our shareholder proposal to be on the 2021 ballot for Amazon.com, Inc. We are co-filing with the Comptroller of the State of New York, Thomas DiNapoli, on behalf of the New York State Common Retirement Fund for the Amazon 2021 AGM, who from here on forward has sole communication rights on our behalf. Also attached is our proof of shares owned and a cover letter stating our commitment to social, racial and economic justice that we believe this proposal supports. We have also mailed these documents that are fully executed.

Let me know if you have any questions or concerns.

Best,

Maria Demetra Egan

REYNDERS, McVEIGH CAPITAL MANAGEMENT, LLC

freshpondcapital A Division of Reynders, McVeigh Capital Management, LLC

she/hers
121 HIGH STREET, 4TH FLOOR
BOSTON, MA 02110
TELEPHONE [\(617\) 226-9999](tel:(617)226-9999)
MOBILE [\(207\) 590-7278](tel:(207)590-7278)
FACSIMILE [\(617\) 226-9998](tel:(617)226-9998)
SOCIAL [LinkedIn](#) [Twitter](#)
reyndersmcveigh.com
freshpondcapital.com

Help make the earth a greener place. Resist printing this email and join us in saving paper.

CONFIDENTIALITY NOTICE: This message (including attachments) is a confidential and privileged communication and intended only for the addressee. Pursuant to IRS Circular 230, please be advised that, to the extent this communication contains any tax advice, it cannot be used by any taxpayer for the purpose of avoiding penalties under federal tax law. If you have received this message in error, please notify the sender immediately and delete all of its contents from your system. Any unauthorized use, distribution or copying of this message (including attachments) is strictly prohibited.

December 15, 2020

Mr. David Zapolsky
Senior Vice President, General Counsel and Corporate Secretary
410 Terry Avenue North
Seattle, Washington 98109
Via email: zapolsky@amazon.com

RE: Shareholder proposal for 2021 Annual Meeting

To Mr. Zapolsky:

Reynders, McVeigh Capital Management, LLC holds 16,547 shares of Amazon.com Inc stock. We are a socially responsible wealth management firm in Boston working with high net worth individuals and families. We manage \$2.7 billion in assets. As global citizens we encourage corporations to be responsible and transparent. Shareholder engagement is one avenue to push companies to be accountable to shareholders and the greater global community. We are filing, in cooperation with the Comptroller of the State of New York, Thomas DiNapoli, on behalf of the New York State Common Retirement Fund for the Amazon 2021 AGM, the enclosed shareholder proposal for consideration at your 2021 Annual Meeting. In brief, the proposal requests a review of your contribution to civil rights, equity, diversity and inclusion, and the impacts of these issues on Amazon's business.

We are filing the enclosed shareholder proposal for inclusion in the 2021 proxy statement, in accordance with Rule 14a-8 of the General Rules and Regulations of the Securities Exchange Act of 1934. Reynders, McVeigh Capital Management, LLC has continuously held Amazon.com Inc. shares totaling at least \$2,000 in market value for at least one year prior to the date of this filing. Proof of ownership is enclosed. Reynders, McVeigh Capital Management, LLC will maintain the required ownership of Alphabet, Inc. stock through the 2021 Annual Meeting. In future communications with Amazon.com Inc., Reynders, McVeigh Capital Management, LLC will be represented by the Comptroller of the State of New York, Thomas DiNapoli.

We at Reynders, McVeigh Capital Management, LLC believe companies that lead on transparency, including environmental, social and corporate governance matters, are better positioned to provide long-term shareholder value. If you have any questions concerning this resolution, please feel free to reach out.

Sincerely,

Maria Demetra Egan
Vice President & Director of Shareholder Engagement
617-226-9999
maria@reyndersmcveigh.com

CC: Nadine Narine
Kyle Seeley

Civil Rights, Equity, Diversity and Inclusion Audit

Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.¹ But some of Amazon’s actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon’s General Counsel as “not smart or articulate.”² The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.³
- Amazon’s disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.⁴ Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.⁵
- Amazon’s fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.⁶

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⁵ <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032>; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

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Amazon has faced criticism regarding its products and services:

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- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.⁹
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Following controversies, Facebook and Starbucks conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

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Fidelity Clearing & Custody Solutions ®

100 Crosby Parkway KCIJ
Covington, KY 41015
December 11, 2020

REYNDERS MCVEIGH CAPITAL MGMT
121 HIGH ST FL 501
BOSTON, MA 02110-2416

To Whom it May Concern,

I am the Primary Client Manager at Fidelity Investments for Reynders McVeigh Capital Management / Fresh Pong Capital ("Reynders").

Please accept this letter as confirmation that at the close of business on December 10, 2020 there were 16,547 shares of Amazon.com, Inc (AMZN) held by Reynders' clients with Fidelity Investments. Furthermore, our records confirm that the shares of AMZN with a value in excess of \$49,600,000.00 had been continuously held with Fidelity Investments, from the close of business on December 10, 2019 to the date of this letter.

I hope you find this information helpful.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott Morelli".

SCOTT MORELLI
Client Services Manager

Our file: W622685-11DEC20

200 Seaport Boulevard, Boston, MA 02210

Fidelity Clearing & Custody Solutions® provides clearing, custody, or other brokerage services through National Financial Services LLC or Fidelity Brokerage Services LLC, Members NYSE, SIPC.

526665.6.0

December 24, 2020

VIA OVERNIGHT MAIL

Maria Demetra Egan
Reynders, McVeigh Capital Management, LLC
121 High Street, 4th Floor
Boston, MA 02110

Dear Ms. Egan:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 16, 2020, the shareholder proposal you submitted on behalf of Reynders, McVeigh Capital Management, LLC (the “Proponent”) entitled “Civil Rights, Equity, Diversity and Inclusion Audit” pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2021 Annual Meeting of Shareholders (the “Proposal”).

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareholder proponents must submit sufficient proof of their continuous ownership of at least \$2,000 in market value, or 1%, of a company’s shares entitled to vote on the proposal for at least one year as of the date the shareholder proposal was submitted. The Company’s stock records do not indicate that the Proponent is the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received adequate proof that the Proponent has satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company. The December 11, 2020 letter from Fidelity Investments that the Proponent provided is insufficient because it states the number of shares the Proponent held as of December 10, 2020 but does not verify ownership as of December 16, 2020, the date the Proposal was submitted to the Company. Further, the letter verifies continuous ownership between December 10, 2019 to December 11, 2020 (the date of the letter), rather than for the one-year period preceding and including December 16, 2020, the date the Proposal was submitted to the Company.

To remedy this defect, the Proponent must obtain a new proof of ownership letter verifying the Proponent’s continuous ownership of the required number or amount of Company shares for the one-year period preceding and including December 16, 2020, the date the Proposal

Maria Demetra Egan

December 24, 2020

Page 2

was submitted to the Company. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of:

- (1) a written statement from the “record” holder of the Proponent’s shares (usually a broker or a bank) verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 16, 2020; or
- (2) if the Proponent has filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, reflecting the Proponent’s ownership of the required number or amount of Company shares as of or before the date on which the one-year eligibility period begins, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that the Proponent continuously held the required number or amount of Company shares for the one-year period.

If the Proponent intends to demonstrate ownership by submitting a written statement from the “record” holder of the Proponent’s shares as set forth in (1) above, please note that most large U.S. brokers and banks deposit their customers’ securities with, and hold those securities through, the Depository Trust Company (“DTC”), a registered clearing agency that acts as a securities depository (DTC is also known through the account name of Cede & Co.). Under SEC Staff Legal Bulletin No. 14F, only DTC participants are viewed as record holders of securities that are deposited at DTC. You can confirm whether the Proponent’s broker or bank is a DTC participant by asking the Proponent’s broker or bank or by checking DTC’s participant list, which is available at <http://www.dtcc.com/~media/Files/Downloads/client-center/DTC/alpha.ashx>. In these situations, shareholders need to obtain proof of ownership from the DTC participant through which the securities are held, as follows:

- (1) If the Proponent’s broker or bank is a DTC participant, then the Proponent needs to submit a written statement from the Proponent’s broker or bank verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 16, 2020.
- (2) If the Proponent’s broker or bank is not a DTC participant, then the Proponent needs to submit proof of ownership from the DTC participant through which the shares are held verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 16, 2020. You should be able to find out the identity of the DTC participant by asking the Proponent’s broker or bank. If the Proponent’s broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Proponent’s account statements, because the clearing broker identified on

Maria Demetra Egan

December 24, 2020

Page 3

the account statements will generally be a DTC participant. If the DTC participant that holds the Proponent's shares is not able to confirm the Proponent's individual holdings but is able to confirm the holdings of the Proponent's broker or bank, then the Proponent needs to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that, for the one-year period preceding and including December 16, 2020, the required number or amount of Company shares were continuously held: (i) one from the Proponent's broker or bank confirming the Proponent's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

As discussed above, under Rule 14a-8(b) of the Exchange Act, a shareholder must have continuously held at least \$2,000 in market value, or 1%, of the Company's securities entitled to be voted on the Proposal at the shareholders' meeting for at least one year as of the date the Proposal was submitted to the Company and must provide to the Company a written statement of the shareholder's intent to continue to hold the required number or amount of shares through the date of the shareholders' meeting at which the Proposal will be voted on by the shareholders. We believe that the Proponent's written statement in the December 15, 2020 correspondence is insufficient to confirm that the Proponent intends to hold the required number or amount of the Company's shares through the date of the 2021 Annual Meeting of Shareholders because the statement says that the Proponent "will maintain the required ownership of **Alphabet, Inc.** stock through the 2021 Annual Meeting" (emphasis added). To remedy this defect, the Proponent must submit a written statement that the Proponent intends to continue holding the required number or amount of Company shares through the date of the Company's 2021 Annual Meeting of Shareholders.

Maria Demetra Egan
December 24, 2020
Page 4

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at Gibson, Dunn & Crutcher LLP, 1050 Connecticut Avenue, N.W., Washington DC 20036. Alternatively, you may transmit any response by email to me at RMueller@gibsondunn.com.

If you have any questions with respect to the foregoing, please contact me at (202) 955-8671. For your reference, I enclose a copy of Rule 14a-8 and Staff Legal Bulletin No. 14F.

Sincerely,



Ronald O. Mueller

Enclosures



Sisters of Saint Joseph of Peace

1663 Killarney Way P.O. Box 248 Bellevue, WA 98009-0248
425-467-5499 FAX 425-462-9760

RECEIVED

DEC 16 2020

AMAZON.COM, INC.
LEGAL DEPARTMENT

12/15/2020

Mr. David Zapolsky
Amazon.com, Inc.
Senior VP, General Counsel & Corporate Secretary
410 Terry AVE N
Seattle, Washington 98109-5210

Dear Mr. Zapolsky,

The movement for racial equity and the disproportionate impacts of the COVID-19 pandemic, which have focused attention on systemic racism and inequities throughout society, lead the Sisters of St. Joseph of Peace to request that Amazon conduct a racial equity audit. We believe that such an audit will assist the Company to identify, prioritize and strategize to remedy its impacts on civil rights and equity and the impacts of those issues on Amazon's business.

Therefore, the Congregation of the Sisters of St. Joseph of Peace is a co-filer of the enclosed proposal with lead filer, the New York State Comptroller, for inclusion in the 2021 proxy statement in accordance with rule 14a-8 of the general rules and regulations of the Securities and Exchange Act of 1934. A representative of the filers will attend the annual meeting to move the resolution as required by SEC Rules.

As of 12/15/2020 the Congregation of the Sisters of St. Joseph of Peace held, and has held continuously for at least one year, 607 shares of Amazon.com, Inc. common stock. A letter verifying ownership in the Company is enclosed. We will continue to hold the required number of shares in Amazon.com, Inc. through the annual meeting in 2021.

For matters relating to this resolution, please contact the primary filer, the New York State Comptroller, who reserves the right to withdraw the proposal. Please copy me, Alexis Fleming, on all communications: AFleming@csjp-olp.org

Sincerely,

Alexis Fleming
Congregation of Sisters of St. Joseph of Peace

Encl.: Verification of ownership
Resolution

Civil Rights, Equity, Diversity and Inclusion Audit

Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.¹ But some of Amazon’s actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon’s General Counsel as “not smart or articulate.”² The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.³
- Amazon’s disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.⁴ Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.⁵
- Amazon’s fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.⁶

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⁵ <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032>; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

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- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.⁷

Amazon has faced criticism regarding its products and services:

- Ring doorbell cameras and its app Neighbors have been criticized for leading users to disproportionately tag people of color as suspicious.⁸
- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.⁹
- Reports assert inconsistent implementation of policies prohibiting the sale of products on Amazon's platform that promote hatred.¹⁰

Following controversies, Facebook and Starbucks conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

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¹⁰ <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>

RE: Institutional Custody Services Agreement dated as of August 15, 2014 (the “Custody Agreement”) by and between St. Joseph Province-Sisters of St. Joseph of Peace (the “Client”) and Manufacturers and Traders Trust Company (“M&T Bank”)

12/15/20

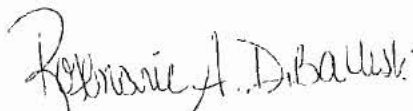
To Whom it May Concern:

As of and including 12/15/20, the CSJP holds, and has held continuously for at least one year, a minimum of 607 shares of Amazon in the Custody account maintained pursuant to the terms of the Custody Agreement. Rhumblin has agreed to restrict the sale of at least the minimum required of this security through the time of the company’s next annual meeting.

This security is currently held by Wilmington Trust (a division of M&T Bank) who serves as a custodian for Rhumblin Advisors. The shares are registered in our nominee name (CEDE & CO) at Wilmington Trust, M&T Bank at DTC.

Please contact Rose DiBattista at 410-545-2773 with any questions.

Sincerely,



Rose DiBattista

Assistant Vice President | Wilmington Trust a Division of M&T Bank
Retirement and Institutional Custody Services | Unit Manager
Direct 410-545-2773 | (F) 410-545-2762 (C) 410-375-2074 | 1-866-848-0383
rdibattista@wilmingtontrust.com
1800 Washington Blvd, Baltimore, MD 21230
Mail Code: MD1-MP33



December 14, 2020

Mr. David Zagorsky
Amazon.com, Inc.
Senior VP, General Counsel & Corporate Secretary
410 Terry AVE N
Seattle, Washington 98109-5210

RECEIVED

DEC 16 2020

AMAZON.COM, INC.
LEGAL DEPARTMENT

Dear Mr. Zagorsky:

The Sisters of the Holy Names urge the Board of Amazon to commission a racial equity audit, which will enable the Company to identify, prioritize and strategize to remedy its impacts on civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

Therefore, the Sisters of the Holy Names of Jesus and Mary U.S.-Ontario Province Corporation is a co-filer of the enclosed proposal with lead filer, the New York State Comptroller, for action at the annual meeting in 2021. We submit it for inclusion in your proxy statement in accordance with rule 14a-8 of the general rules and regulations of the Securities and Exchange Act of 1934. A representative of the filers will attend the stockholders meeting to move the resolution as required by SEC Rules.

As of December 14, 2020, the Sisters of the Holy Names of Jesus and Mary, held, and has held continuously for at least one year, 687 shares of Amazon.com, Inc. common stock. A letter verifying ownership in the Company is enclosed. We will continue to hold the required number of shares in Amazon.com, Inc. through the annual meeting in 2021.

For matters relating to this resolution, please contact the primary filer, the New York State Comptroller, who reserves the right to withdraw the proposal. Please copy me on all communications: Vicki Cummings: vcummings@snjmuson.org

Sincerely,

Vicki L. Cummings
Chief Financial Officer

Encl: Shareholder Resolution
Verification of Ownership

Finance Office, U.S.-Ontario Province Administrative Centre
PO Box 398, Marylhurst, OR 97036 • 503-675-7100 • info@snjmuson.org •
snjmusontario.org

Civil Rights, Equity, Diversity and Inclusion Audit

Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

Supporting Statement

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⁵ <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9> ; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032> ; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

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⁸ <https://www.vice.com/en/article/qvyvzd/amazons-home-security-company-is-turning-everyone-into-cops>

⁹ <http://sitn.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

¹⁰ <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>



BNY Mellon Asset Servicing
240 Greenwich St., 101-0600
New York, NY 10286

December 14, 2020

To Whom It May Concern:

This letter is to verify that Sisters of the Holy Names of Jesus & Mary owns 687 shares of Amazon Inc. common stock. Furthermore, the Sisters of the Holy Names of Jesus & Mary has held shares of Amazon Inc. continuously since the purchase date of February 12th, 2010 up to and including the one year period preceding and including December 14, 2020. Sisters of the Holy Names of Jesus & Mary will continue to hold at least the minimum number of shares required through the time of the company's next annual meeting.

This security is currently held by Bank of New York Mellon who serves as custodian for Sisters of the Holy Names of Jesus and Mary. The shares are registered in our nominee name at the Bank of New York Mellon. Please note that the Bank of New York Mellon is a DTC participant.

Sincerely

A handwritten signature in black ink that reads "MT Shayne".

Michael T. Shayne, Vice President
BNY Mellon – Asset Servicing
101 Barclay Street
New York, NY 10286
michael.shayne@bnymellon.com

December 24, 2020

VIA OVERNIGHT MAIL

Kyle Seeley
New York State Common Retirement Fund
110 State Street, 14th Fl.
Albany, New York, 12236

Dear Mr. Seeley:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 16, 2020, the shareholder proposal submitted by the Sisters of the Holy Names of Jesus and Mary (the “Proponent”) entitled “Civil Rights, Equity, Diversity and Inclusion Audit” pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2021 Annual Meeting of Shareholders (the “Proposal”).

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareholder proponents must submit sufficient proof of their continuous ownership of at least \$2,000 in market value, or 1%, of a company’s shares entitled to vote on the proposal for at least one year as of the date the shareholder proposal was submitted. The Company’s stock records do not indicate that the Proponent is the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received adequate proof that the Proponent has satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company. The December 14, 2020 letter from BNY Mellon that the Proponent provided is insufficient because it verifies continuous ownership between February 12, 2010, and December 14, 2020, rather than for the one-year period preceding and including December 15, 2020, the date the Proposal was submitted to the Company.

To remedy this defect, the Proponent must obtain a new proof of ownership letter verifying the Proponent’s continuous ownership of the required number or amount of Company shares for the one-year period preceding and including December 15, 2020, the date the Proposal was submitted to the Company. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of:

- (1) a written statement from the “record” holder of the Proponent’s shares (usually a broker or a bank) verifying that the Proponent continuously held the required number

Kyle Seeley
December 24, 2020
Page 2

or amount of Company shares for the one-year period preceding and including December 15, 2020; or

- (2) if the Proponent has filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, reflecting the Proponent's ownership of the required number or amount of Company shares as of or before the date on which the one-year eligibility period begins, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that the Proponent continuously held the required number or amount of Company shares for the one-year period.

If the Proponent intends to demonstrate ownership by submitting a written statement from the "record" holder of the Proponent's shares as set forth in (1) above, please note that most large U.S. brokers and banks deposit their customers' securities with, and hold those securities through, the Depository Trust Company ("DTC"), a registered clearing agency that acts as a securities depository (DTC is also known through the account name of Cede & Co.). Under SEC Staff Legal Bulletin No. 14F, only DTC participants are viewed as record holders of securities that are deposited at DTC. You can confirm whether the Proponent's broker or bank is a DTC participant by asking the Proponent's broker or bank or by checking DTC's participant list, which is available at <http://www.dtcc.com/~media/Files/Downloads/client-center/DTC/alpha.ashx>. In these situations, shareholders need to obtain proof of ownership from the DTC participant through which the securities are held, as follows:

- (1) If the Proponent's broker or bank is a DTC participant, then the Proponent needs to submit a written statement from the Proponent's broker or bank verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 15, 2020.
- (2) If the Proponent's broker or bank is not a DTC participant, then the Proponent needs to submit proof of ownership from the DTC participant through which the shares are held verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 15, 2020. You should be able to find out the identity of the DTC participant by asking the Proponent's broker or bank. If the Proponent's broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Proponent's account statements, because the clearing broker identified on the account statements will generally be a DTC participant. If the DTC participant that holds the Proponent's shares is not able to confirm the Proponent's individual holdings but is able to confirm the holdings of the Proponent's broker or bank, then the Proponent needs to satisfy the proof of ownership requirements by obtaining and

Kyle Seeley
December 24, 2020
Page 3

submitting two proof of ownership statements verifying that, for the one-year period preceding and including December 15, 2020, the required number or amount of Company shares were continuously held: (i) one from the Proponent's broker or bank confirming the Proponent's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at Gibson, Dunn & Crutcher LLP, 1050 Connecticut Avenue, N.W., Washington DC 20036. Alternatively, you may transmit any response by email to me at RMueller@gibsondunn.com.

If you have any questions with respect to the foregoing, please contact me at (202) 955-8671. For your reference, I enclose a copy of Rule 14a-8 and Staff Legal Bulletin No. 14F.

Sincerely,



Ronald O. Mueller

Enclosures

cc: Vicki L. Cummings, Sisters of the Holy Names of Jesus and Mary

From: Vicki Cummings <VCummings@snjmuson.org>
Sent: Monday, January 4, 2021 4:55 PM
To: Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: Proof of ownership letter

[External Email]
Mr. Mueller,

In response to your letter of December 24, 2020, a revised proof of ownership letter is attached.

Vicki

Vicki Cummings
Chief Financial Officer
Sisters of the Holy Names of Jesus and Mary U.S.-Ontario Province
PO Box 398, Marylhurst, OR 97036
503-675-7123





BNY Mellon Asset Servicing
240 Greenwich St., 101-0600
New York, NY 10286

January 4, 2021

To Whom It May Concern:

This letter is to verify that Sisters of the Holy Names of Jesus & Mary owns 687 shares of Amazon Inc. common stock. Furthermore, the Sisters of the Holy Names of Jesus & Mary has held shares of Amazon Inc. continuously since the purchase date of February 12th, 2010 up to and including the one year period preceding and including December 15, 2020. Sisters of the Holy Names of Jesus & Mary will continue to hold at least the minimum number of shares required through the time of the company's next annual meeting.

This security is currently held by Bank of New York Mellon who serves as custodian for Sisters of the Holy Names of Jesus and Mary. The shares are registered in our nominee name at the Bank of New York Mellon. Please note that the Bank of New York Mellon is a DTC participant.

Sincerely

A handwritten signature in black ink that reads "MT Shayne".

Michael T. Shayne, Vice President
BNY Mellon – Asset Servicing
101 Barclay Street
New York, NY 10286
michael.shayne@bnymellon.com

IMPORTANT FAX FOR:

David A. Zapolsky
Senior Vice President, General Counsel, and Secretary
Amazon.com, Inc.
Fax: (206) 266-7010

From:

Bruce T. Herbert, AIF
Tel: (206) 522-1944

Date: 12/15/2020

4 page(s), including cover

Memo:

Re: Filing of Shareholder Proposal

Please see the attached materials regarding the submission of a shareholder Proposal for inclusion in the proxy for the next annual meeting of stockholders.

We would appreciate receiving acknowledgement of receipt.

Thank you.



a Social Purpose Corporation

111 Queen Anne Ave N, #500
Seattle, WA 98109
(206) 522-1944
newground.net

VIA FACSIMILE TO: (206) 266-7010
VIA ELECTRONIC DELIVERY TO: David Zapolsky <Zapolsky@amazon.com>
Mark Hoffman <MarkHoff@amazon.com>

December 15, 2020

David A. Zapolsky
Senior Vice President, General Counsel, and Secretary
Amazon.com, Inc.
410 Terry Ave North
Seattle, WA 98109

Re: Shareholder Proposal requesting a Racial Equity Audit
Proponents: The Robert H. and Elizabeth Fergus Foundation | Eric Menninga

Dear Mr. Zapolsky:

I hope this finds you safe, well, and discovering unique ways to thrive during these remarkable times.

On behalf of clients, Newground Social Investment reviews the financial, social, and governance implications of the policies and practices of publicly-traded companies. In so doing, we seek insights that enhance profitability, improve governance, and boost environmental and societal wellbeing. The data supports a view that good governance and enlightened social and environmental policies are hallmarks of the most profitable companies.

We are strong proponents of fairness and equity – both for the good of society, and for a company’s reputation in the marketplace and related ability to attract and retain key talent.

Toward that end, Newground Social Investment (“Newground”) is authorized on behalf of the above-named proponents (collectively, the “Proponents”) to present the enclosed Proposal that the Proponents submit for consideration and action by stockholders at the next annual meeting, and for inclusion in the proxy statement in accordance with Rule 14a-8 of the general rules and regulations of the Securities Exchange Act of 1934.

The Proponents are each the beneficial owner of more than \$2,000 worth of common stock that is entitled to be voted at the next stockholders meeting, that have been held longer than thirteen months (supporting documentation available upon request).

Amazon.com, Inc.
Lobbying Disclosure
12/15/2020
Page 2

In accordance with SEC Rules, the Proponents acknowledge their responsibility under Rule 14a-8(b)(1), and Newground is authorized to affirmatively state on their behalf (and does hereby affirmatively state) that each intends to continue to hold a requisite quantity of shares in Company stock through the date of the next annual meeting of stockholders. If required, a representative of the Proponents will attend the meeting to move the Proposal.

Newground is also authorized to withdraw the Proposal on behalf of the Proponents; however, if the Proposal is not withdrawn prior to publication we request that the proxy statement indicate that *Newground Social Investment* is the representative of the Proponents for this Proposal.

The Proponents are co-filing this Proposal with the New York State Comptroller (the "Comptroller") as lead filer. The Comptroller is hereby given authority to act on behalf of Newground and the Proponents in regard to this Proposal – with the understanding that they are not to take action unilaterally.

There is ample time between now and the proxy printing deadline to discuss the issue, and we sincerely hope that a dialogue and meeting of the minds will result in Amazon taking steps that will lead to the Proposal being withdrawn.

For this purpose you may contact Newground via the address or phone provided above; as well as by the following e-mail address:

team@newground.net

For purposes of clarity and consistency of communication, we ask that you commence all email subject lines with your ticker symbol "AMZN." (including the period), and we will do the same.

Thank you. We look forward to a discussion of this core governance topic, and all the best for the upcoming holiday season.

Sincerely,



Bruce T. Herbert, AIF
Chief Executive and ACCREDITED INVESTMENT FIDUCIARY

cc: The Robert H. and Elizabeth Fergus Foundation
Eric Menninga
Kyle Seeley, Office of the New York State Comptroller
Interfaith Center on Corporate Responsibility (ICCR)

enc: Shareholder Proposal requesting a Racial Equity Audit

RESOLVED: Shareholders of Amazon.com, Inc. ("Amazon") request that the Board of Directors commission a racial equity audit analyzing Amazon's impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon's business. The audit may, in the board's discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon's website.

SUPPORTING STATEMENT: Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.¹ But some of Amazon's actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon's General Counsel as "not smart or articulate."² The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.³
- Amazon's disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.⁴ Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.⁵
- Amazon's fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.⁶
- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.⁷

Amazon has faced criticism regarding its products and services:

- Ring doorbell cameras and its app Neighbors have been criticized for leading users to disproportionately tag people of color as suspicious.⁸
- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.⁹
- Reports assert inconsistent implementation of policies prohibiting the sale of products on Amazon's platform that promote hatred.¹⁰

Following controversies, **Facebook** and **Starbucks** conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

~ ~ ~

¹ <https://twitter.com/amazon/status/1267140211861073927>

² <https://www.vice.com/en/article/5dm8bx/leaked-amazon-memo-details-plan-to-smear-fired-warehouse-organizer-hes-not-smart-or-articulate>

³ <https://www.law360.com/newyork/articles/1328761/amazon-case-shows-how-a-gc-s-barbs-can-sting-back>

⁴ <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html> ;
<https://www.bloomberg.com/news/articles/2020-06-30/amazon-covid-19-outbreak-worse-than-local-minnesota-community> ;
<https://www.businessinsider.com/amazon-class-action-lawsuit-alleges-racial-discrimination-covid-19-response-2020-11> ;
<https://www.bostonglobe.com/business/2017/01/31/fired-amazon-drivers-file-class-action-discrimination-complaints/tFKVM12zNoxNXKmFJcqiN/story.html> ; <https://www.propublica.org/article/inside-documents-show-how-amazon-chose-speed-over-safety-in-building-its-delivery-network>

⁵ <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032> ;
<https://revelnews.org/episodes/catching-amazon-in-a-lie/>

⁶ <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

⁷ <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

⁸ <https://www.vice.com/en/article/qvyyzd/amazons-home-security-company-is-turning-everyone-into-cops>

⁹ <http://sitn.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

¹⁰ <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>

December 24, 2020

VIA OVERNIGHT MAIL

Bruce T. Herbert
Newground Social Investment
111 Queen Anne Avenue N, # 500
Seattle, WA 98109

Dear Mr. Herbert:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 15, 2020, the shareholder proposal submitted on behalf of The Robert H. and Elizabeth Fergus Foundation and Eric Menninga (each, a “Proponent”) entitled “Civil Rights, Equity, Diversity, and Inclusion Audit” submitted pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2021 Annual Meeting of Shareholders (the “Proposal”).

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention.

1. Proposals by Proxy

Your correspondence did not include documentation demonstrating that you had the legal authority to submit the Proposal on behalf of each Proponent as of the date the Proposal was submitted (December 15, 2020). In Staff Legal Bulletin No. 14I (Nov. 1, 2017) (“SLB 14I”), the SEC’s Division of Corporation Finance (“Division”) noted that proposals submitted by proxy, such as the Proposal, may present challenges and concerns, including “concerns raised that shareholders may not know that proposals are being submitted on their behalf.” Accordingly, in evaluating whether there is a basis to exclude a proposal under the eligibility requirements of Rule 14a-8(b), as addressed below, SLB 14I states that in general the Division would expect any shareholder who submits a proposal by proxy to provide documentation to:

- identify the shareholder-proponent and the person or entity selected as proxy;
- identify the company to which the proposal is directed;
- identify the annual or special meeting for which the proposal is submitted;
- identify the specific proposal to be submitted (e.g., proposal to lower the threshold for calling a special meeting from 25% to 10%); and
- be signed and dated by the shareholder.

Bruce T. Herbert
December 24, 2020
Page 2

The documentation that you provided with the Proposal raises the concerns referred to in SLB 14I. Specifically, the Proposal raises the concerns referred to in SLB 14I because no evidence was provided of any Proponent's delegation of authority to Newground Social Investment ("Newground"). To remedy these defects, each Proponent should provide documentation that confirms that as of the date you submitted the Proposal, each Proponent had instructed or authorized Newground to submit the specific proposal to the Company on behalf of each Proponent. The documentation should address each of the bullet points listed in the paragraph above.

2. Proof of Continuous Ownership

To the extent that the Proponents authorized you to submit the Proposal to the Company, please note the following. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareholder proponents must submit sufficient proof of their continuous ownership of at least \$2,000 in market value, or 1%, of a company's shares entitled to vote on the proposal for at least one year as of the date the shareholder proposal was submitted. The Company's stock records do not indicate that any Proponent is the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received proof that any Proponent has satisfied Rule 14a-8's ownership requirements as of the date that the Proposal was submitted to the Company.

To remedy this defect, each Proponent must submit sufficient proof of its continuous ownership of the required number or amount of Company shares for the one-year period preceding and including December 15, 2020, the date the Proposal was submitted to the Company. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of:

- 1) a written statement from the "record" holder of the Proponent's shares (usually a broker or a bank) verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 15, 2020; or
- 2) if the Proponent has filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, reflecting the Proponent's ownership of the required number or amount of Company shares as of or before the date on which the one-year eligibility period begins, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that the

Bruce T. Herbert
December 24, 2020
Page 3

Proponent continuously held the required number or amount of Company shares for the one-year period.

If the Proponent intends to demonstrate ownership by submitting a written statement from the “record” holder of the Proponent’s shares as set forth in (1) above, please note that most large U.S. brokers and banks deposit their customers’ securities with, and hold those securities through, the Depository Trust Company (“DTC”), a registered clearing agency that acts as a securities depository (DTC is also known through the account name of Cede & Co.). Under SEC Staff Legal Bulletin No. 14F, only DTC participants are viewed as record holders of securities that are deposited at DTC. You can confirm whether the Proponent’s broker or bank is a DTC participant by asking the Proponent’s broker or bank or by checking DTC’s participant list, which is available at <http://www.dtcc.com/~media/Files/Downloads/client-center/DTC/alpha.ashx>. In these situations, shareholders need to obtain proof of ownership from the DTC participant through which the securities are held, as follows:

- 1) If the Proponent’s broker or bank is a DTC participant, then the Proponent needs to submit a written statement from the Proponent’s broker or bank verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 15, 2020.
- 2) If the Proponent’s broker or bank is not a DTC participant, then the Proponent needs to submit proof of ownership from the DTC participant through which the shares are held verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 15, 2020. You should be able to find out the identity of the DTC participant by asking the Proponent’s broker or bank. If the Proponent’s broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Proponent’s account statements, because the clearing broker identified on the account statements will generally be a DTC participant. If the DTC participant that holds the Proponent’s shares is not able to confirm the Proponent’s individual holdings but is able to confirm the holdings of the Proponent’s broker or bank, then the Proponent needs to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that, for the one-year period preceding and including December 15, 2020, the required number or amount of Company shares were continuously held: (i) one from the Proponent’s broker or bank

Bruce T. Herbert
December 24, 2020
Page 4

confirming the Proponent's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

3. Intent to Hold Shares

As discussed above, under Rule 14a-8(b) of the Exchange Act, a shareholder must have continuously held at least \$2,000 in market value, or 1%, of the Company's securities entitled to be voted on the Proposal at the shareholders' meeting for at least one year as of the date the Proposal was submitted to the Company, and must provide to the Company a written statement of the shareholder's intent to continue to hold the required number or amount of shares through the date of the shareholders' meeting at which the Proposal will be voted on by the shareholders. We believe that your written statement in your December 15, 2020 correspondence that each Proponent "intends to continue to hold a requisite quantity of shares in Company stock through the date of the next annual meeting of stockholders" is insufficient because this statement was not made by either of the Proponents, and it is not clear whether Newground is authorized to make this statement on behalf of each Proponent. To remedy this defect, either (1) each Proponent must submit a written statement that they intend to continue holding the required number or amount of Company shares through the date of the Company's 2021 Annual Meeting of Shareholders, or (2) you must provide documentation that Newground is authorized to make such a statement on behalf of each Proponent.

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at Gibson, Dunn & Crutcher LLP, 1050 Connecticut Avenue, N.W., Washington DC 20036. Alternatively, you may transmit any response by email to me at RMueller@gibsondunn.com.

If you have any questions with respect to the foregoing, please contact me at (202) 955-8671. For your reference, I enclose a copy of Rule 14a-8 and Staff Legal Bulletin No. 14F.

Sincerely,



Ronald O. Mueller

Enclosures

VIA FACSIMILE TO: (202) 530-9569
VIA ELECTRONIC DELIVERY: Ron Mueller - Gibson Dunn <RMueller@gibsondunn.com>
David Zapolsky - AMZN <Zapolsky@amazon.com>
Mark Hoffman - AMZN <MarkHoff@amazon.com>

December 27, 2020

Ronald O. Mueller
Gibson, Dunn & Crutcher, LLP
1050 Connecticut Ave NW
Washington, DC 20036

Re: Deficiency Notice Response, Racial Equity Audit Proposal
Proponents: Robert H. & Elizabeth Fergus Foundation | Eric Menninga

Dear Mr. Mueller:

We are in receipt of the Company's deficiency notice dated 12/24/2020 that relates to the filing of a shareholder proposal. It requested the following three items:

- a. Proof of authorization for Newground Social Investment**
- b. Verification of share ownership**
- c. Statement of the Proponent's intent to hold shares**

Regarding **(b)**, appended are letters from Charles Schwab which verify the share ownership for each named Proponent, as required under Rule 14a-8(b)(2).

In regard to **(a)** and **(c)**, attached please find authorization documents for each Proponent, which include the authority to issue a Statement of Intent.

I believe this fulfils the company's 12/24/2020 request in its entirety, but please let me know in a timely way should you feel otherwise.

Thank you. We look forward to a discussion of the Proposal, and all the best for an uplifting Holiday Season.

Sincerely,



Bruce T. Herbert, AIF
Chief Executive *and* ACCREDITED INVESTMENT FIDUCIARY

cc: Fergus Foundation
Eric Menninga
enc: Letters of Authorization from Proponents, and Letters of Verification from Schwab

Shareholder Engagement

I/we (whether individually, jointly, or organizationally) do hereby authorize, appoint, and grant agency authority to Newground Social Investment, spc (“Newground”) and/or Investor Voice, spc (“Investor Voice”) or their agents, for the purpose of representing me/us in regard to the securities that I/we hold in all matters relating to shareholder engagement; including, but not limited to, the submission of shareholder proposals and the issuing of statements of intent.

Company:

Amazon.com, Inc.

Topic:

Racial Equity Audit

Years of Presentation:

For presentation at the next five (5) Annual General Meetings of stockholders following the date of execution.

The undersigned represent that I/we (whether individually, jointly, or organizationally) hold all appropriate authority to execute this authorization and appointment.

On behalf of:

(A) Corwin Fergus

12/19/2020 | 14:48:54 PST

DocuSigned by:
Corwin Fergus
D63B7677640A42A
Sign

Please print name (and title, if pertinent)

Date

Sign

(B)

Please print name (and title, if pertinent)

Date

Sign

(C)

Please print name (and title, if pertinent)

Date

Sign

(D)

Please print name (and title, if pertinent)

Date

Sign

December 16, 2020

**Re: Verification of Amazon.com, Inc. shares for
The Robert H. & Elizabeth Fergus Foundation**

To Whom It May Concern:

This letter is to verify that as-of this date, the above-referenced client has continuously owned:

- More than \$2,000 worth of common stock, for longer than 13 months.

Charles Schwab & Co. serves as the custodian and/or record holder of these shares.

Sincerely,



Josh Parker
Senior Enhanced Specialist
Advisor Services

Shareholder Engagement

I/we (whether individually, jointly, or organizationally) do hereby authorize, appoint, and grant agency authority to Newground Social Investment, spc (“Newground”) and/or Investor Voice, spc (“Investor Voice”) or their agents, for the purpose of representing me/us in regard to the securities that I/we hold in all matters relating to shareholder engagement; including, but not limited to, the submission of shareholder proposals and the issuing of statements of intent.

Company:

Amazon.com, Inc.

Topic:

Racial Equity Audit

Years of Presentation:

For presentation at the next five (5) Annual General Meetings of stockholders following the date of execution.

The undersigned represent that I/we (whether individually, jointly, or organizationally) hold all appropriate authority to execute this authorization and appointment.

On behalf of:

(A) Eric Menninga

12/18/2020 | 21:46:41 PST

Please print name (and title, if pertinent)

Date

DocuSigned by:

Eric Menninga

A33AC53DD4BD47B...

Sign

(B) Karen Cowgill

12/19/2020 | 01:24:46 EST

Please print name (and title, if pertinent)

Date

DocuSigned by:

Karen Cowgill

4A20A51ECFA4437

Sign

(C)

Please print name (and title, if pertinent)

Date

Sign

(D)

Please print name (and title, if pertinent)

Date

Sign

December 16, 2020

**Re: Verification of Amazon.com, Inc. shares for
Eric Menninga**

To Whom It May Concern:

This letter is to verify that as-of this date, the above-referenced client has continuously owned:

- More than \$2,000 worth of common stock, for longer than 13 months.

Charles Schwab & Co. serves as the custodian and/or record holder of these shares.

Sincerely,



Josh Parker
Senior Enhanced Specialist
Advisor Services