



DIVISION OF
CORPORATION FINANCE

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

February 13, 2023

Julia K. Forbess
Fenwick & West LLP

Re: ServiceNow, Inc. (the "Company")
Incoming letter dated February 10, 2023

Dear Julia K. Forbess:

This letter is in regard to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by James McRitchie (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. Your letter indicates that the Proponent has withdrawn the Proposal and that the Company therefore withdraws its January 20, 2023 request for a no-action letter from the Division. Because the matter is now moot, we will have no further comment.

Copies of all of the correspondence related to this matter will be made available on our website at <https://www.sec.gov/corpfin/2022-2023-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: John Chevedden

Dawn H. Belt
dbelt@fenwick.com | 650.335.7830

January 20, 2023

VIA E-MAIL (shareholderproposals@sec.gov)

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

Re: ServiceNow, Inc. – Shareholder Proposal Submitted by James McRitchie and Myra K. Young

Ladies and Gentlemen:

This letter is submitted on behalf of ServiceNow, Inc. (the “Company”) to notify the Staff of the Division of Corporation Finance (the “Staff”) of the Securities and Exchange Commission (the “Commission”) that the Company intends to exclude from its proxy statement and form of proxy for its 2023 Annual Meeting of Shareholders (collectively, the “2023 Proxy Materials”) a shareholder proposal and statements in support thereof (the “Proposal”) received from James McRitchie and Myra K. Young (the “Proponents”), which are further described below and attached as Exhibit A hereto.

For the reasons outlined below, we hereby respectfully request that the Staff concur in our view that the Proposal may be properly excluded from the 2023 Proxy Materials and confirm that it will not recommend enforcement action to the Commission as a result of such exclusion.

In accordance with Staff Legal Bulletin No. 14D (Nov. 7, 2008), we are submitting this request for no-action relief via the Commission’s email address, shareholderproposals@sec.gov. In accordance with Rule 14a-8(j) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), we are contemporaneously sending a copy of this letter and its attachments to the Proponents and their designated agent, John Chevedden (the “Agent”), as notice of the Company’s intent to exclude the Proposal from the 2023 Proxy Materials. Likewise, we take this opportunity to inform the Proponents and their Agent that if the Proponents or their Agent elects to submit any correspondence to the Commission or the Staff with respect to the Proposal, a copy of that correspondence should be provided concurrently to the undersigned on behalf of the Company.

BACKGROUND

The Company received the Proposal via email from the Proponents on December 20, 2022, accompanied by a cover letter from the Proponents. On December 28, 2022, the Company received by email a letter from TD Ameritrade, verifying the Proponents’ stock ownership.

SUMMARY OF THE PROPOSAL

The text of the resolution contained in the Proposal reads as follows:

“Resolved: James McRitchie, of CorpGov.net, requests ServiceNow, Inc. (“ServiceNow” or “Company”) provide a report, updated semiannually, disclosing ServiceNow’s:

1. Policies and procedures for making, with corporate funds or assets, contributions and expenditures (direct or indirect) to (a) participate or intervene in any campaign on behalf of (or in opposition to) any candidate for public office, or (b) influence the general public, or any segment thereof, with respect to an election or referendum.
2. Monetary and non-monetary contributions and expenditures (direct and indirect) used in the manner described in section 1 above, including:
 - a. The identity of the recipient as well as the amount paid to each; and
 - b. The title(s) of the person(s) in the Company responsible for decision-making.

The report shall be presented to the board of directors or relevant board committee and posted on ServiceNow’s website within 12 months after the annual meeting. This proposal does not encompass lobbying spending.”

BASIS FOR EXCLUSION

The Company hereby respectfully requests that the Staff concur in its view that the Proposal may be properly excluded from the 2023 Proxy Materials on the basis of Rule 14a-8(i)(10): the Company has already substantially implemented the Proposal, as the Nominating and Governance Committee of the Board of Directors of the Company (the “Committee”) has adopted a Policy on Corporate Political Contributions and Industry Associations (the “Policy”), a copy of which is attached hereto as Exhibit B and has been posted on the Company’s website.¹ As discussed below, the Policy describes the Company’s policies and procedures for making direct and indirect political contributions and includes a commitment to publish annually on its website any such contributions beginning for the 2022 calendar year, thereby satisfying the Proposal’s essential objective.

ANALYSIS

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

A. Rule 14a-8(i)(10) Background

Rule 14a-8(i)(10) permits a company to exclude a shareholder proposal if the company has already “substantially implemented” the proposal. The Commission adopted the “substantially implemented” standard after determining that the “previous formalistic approach” of the rule defeated its purpose, which is “to avoid the possibility of shareholders having to consider matters which already have been favorably acted upon by the management.” See *Exchange Act Release No. 34-20091* (Aug. 16, 1983) (the “1983 Release”); *Exchange Act Release No. 34-12598* (July 7, 1976). Accordingly, the actions requested by a

¹ Available here: <https://www.servicenow.com/content/dam/servicenow-assets/public/en-us/doc-type/public-document/policy-on-corporate-political-contributions-and-industry-associations.pdf>.

proposal need not be “fully effected” provided that they have been “substantially implemented” by the company. *See* 1983 Release.

The Staff has noted that “a determination that the company has substantially implemented the proposal depends upon whether [the company’s] particular policies, practices and procedures compare favorably with the guidelines of the proposal,” *Texaco, Inc.* (Mar. 28, 1991). The Staff has further consistently taken the position that a proposal has been “substantially implemented” and may be excluded under Rule 14a-8(i)(10) when a company can demonstrate that it has already taken actions to address the essential elements of the proposal. *See, e.g., Eli Lilly and Co.* (Jan. 8, 2018); *Korn/Ferry International* (July 6, 2017); *NETGEAR, Inc.* (Mar. 31, 2015); *Pfizer, Inc.* (Jan. 11, 2013, recon. Mar. 1, 2013); *Hewlett-Packard Co.* (Dec. 11, 2007). In other words, a company can satisfy the substantial implementation standard under Rule 14a-8(i)(10) by satisfactorily addressing the underlying concerns and essential objective of a proposal even where the company’s actions do not precisely adopt the terms of such proposal.

In addition, the Staff has permitted companies to exclude proposals seeking disclosure of political contributions on the basis of substantial implementation where such companies’ existing policies satisfy the essential objective of such proposals. *See, e.g., Chemed Corporation* (Mar. 28, 2022) (permitting exclusion of a proposal requesting a report regarding political contributions where the company had already implemented and published on its website policies and disclosures similar to those requested by the proposal, although the disclosures were not identical to those contemplated by the proponent); *Exelon Corp.* (Feb. 26, 2010) (permitting exclusion of a proposal requesting a report regarding political contributions where the company’s existing political contribution policies and procedures addressed the stated requirements of the proposal and satisfied its essential objective, although the frequency of the disclosures was not the same as that requested by the proposal); and *Exxon Mobil Corp.* (Mar. 23, 2009) (permitting exclusion of a proposal requesting a report regarding political contributions where the company’s existing political contribution policies and procedures compared favorably to the proposal, although the disclosures were not co-extensive with or made with the same frequency as those requested by the proposal).

B. The Policy Satisfies the Proposal’s Essential Objective

As noted above, the Policy, which was adopted by the Committee and is published on the Company’s website, describes the Company’s policies and procedures for making direct and indirect political contributions and includes a commitment to publish on the Company’s website any such contributions. More specifically as it pertains to disclosure, the Company has committed to annually publishing, beginning with calendar year 2022: (i) any direct corporate Political Contributions (as defined in the Policy) made in the U.S. to a candidate, political party or ballot initiative and campaign, political action committees, and 527 organizations; (ii) any donations from Company funds to an entity operating under section 501(c)(4) of the Internal Revenue Code that may be used for political purposes; and (iii) any Industry Associations (as defined in the Policy) that received dues from Company funds and the portion of those dues used for political purposes (together, the “Political Contributions Disclosures”). The Company will publish the Political Contributions Disclosures for calendar year 2022 on its website in advance of its 2023 Annual Meeting of Shareholders.

For the convenience of the Staff, the following table summarizes both the Proposal and relevant portions of the Policy. The Company believes this comparison demonstrates that the Company’s policies, procedures and related disclosures compare favorably to the guidelines of the Proposal and satisfy the Proposal’s essential objective.

Proposal Language	The Company's Policy and Disclosures
<p>The Proposal asks the Company to disclose its policies and procedures for making, with corporate funds and assets, contributions and expenditures (direct and indirect) to (a) participate or intervene in any campaign on behalf of (or in opposition to) any candidate for public office, or (b) influence the general business and industry, including through, public, or any segment thereof, with respect among other things, participating in trade to an election or referendum.</p>	<p>The Company has adopted and discloses the Policy on its corporate website. In the Policy, the Company describes its interests in making political contributions to political parties, candidates for public office, or political organizations, contributing or paying membership fees to trade and industry associations and coalitions engaged in political activity where appropriate and permitted by the law. The Policy includes detailed procedures for making political contributions and expenditures, directly through 501(c)(4) organizations, political action committees and 527 organizations. Among other things, the Policy sets forth the following policies and procedures:</p> <ul style="list-style-type: none"> • All Political Contributions are required to comply with the Company's Code of Ethics, the Foreign Corrupt Practices Act and all applicable laws and regulations in the jurisdictions in which the contributions are made. • Any Political Contribution made by the Company must be approved in advance by the relevant geographic or territorial director of the Company's Government Relations Department (the "<u>Government Relations Department</u>") and must support a political candidate, political party, or ballot initiative that the geographic or territorial director determines is beneficial to the long-term business interests of the Company. In determining whether or not to approve a request to make a Political Contribution, the geographic or territorial director of the Government Relations Department should examine a variety of factors, including, but not limited to, the merits of the candidate, election or ballot initiative, the value of the contribution to the election or ballot initiative, the quality and effectiveness of the organization to which the contribution will be made, and the appropriateness of the Company's level of involvement in the election or ballot initiative. Further, such geographic or territorial director should consult with, as appropriate, the Head of the

	<p>Government Relations Department and members of the Company’s Legal Department, Compliance Department and Company management.</p> <ul style="list-style-type: none"> • In addition to the approval of such geographic or territorial director, any Political Contribution to a candidate, political party or ballot initiative requires the approval of the General Counsel. <p>The Company believes that these robust policies and procedures as set forth in the Policy compare favorably to those sought in the Proposal.</p>
<p>The Proposal requests that the Company disclose monetary and non-monetary contributions and expenditures (direct and indirect) used in the manner described above, including: (a) the identity of the recipient as well as the amount paid to each; and (b) the title(s) of the person(s) in the Company responsible for decision-making.</p> <p>The Proposal also requests that the Company provide, and semi-annually update, a report disclosing the above policies and that the report be presented to the board of directors and posted on the Company’s website.</p>	<p>The Policy provides that the Company will make annual voluntary disclosure on its website, including the following: (i) a copy of the Policy; (ii) any direct corporate Political Contributions made in the U.S. to a candidate, political party or ballot initiative and campaign, political action committees, and 527 organizations; (iii) donations from Company funds to an entity operating under IRC section 501(c)(4) that may be used for political purposes; and (iv) Industry Associations that received dues from Company funds and the portion of those dues used for political purposes. Accordingly, the Policy provides for disclosure of both direct and indirect contributions. The Company has committed to publishing such disclosures beginning with calendar year 2022, to be published in advance of its 2023 Annual Meeting of Shareholders.</p> <p>As noted above, the Policy provides that any Political Contribution must be approved in advance by the relevant geographic or territorial director of the Government Relations Department. In addition to the approval of such geographic or territorial director, any Political Contribution to a candidate, political party or ballot initiative requires the approval of the General Counsel of the Company.</p> <p>Finally, the Policy provides that Company management will report annually to the Committee of the Board regarding the Company’s compliance with the Policy and will provide a review of the overall strategic priorities for Political Contributions and Industry Association affiliations. Any Political Contribution made by the Company in the U.S. to a candidate, political party or ballot</p>

	initiative, or any membership fees or contributions to an Industry Association will be reported to and reviewed by the Committee.
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Based on the above, the Company's policies, procedures and related disclosures compare favorably to the guidelines of the Proposal and satisfy the Proposal's essential objective. Accordingly, the Company has substantially implemented the Proposal.

CONCLUSION

For the foregoing reasons, we are of the view that the Proposal has been substantially implemented by the Company. As such, on behalf of the Company, we respectfully request that the Staff confirm that it will not recommend enforcement action if the Company excludes the Proposal from its 2023 Proxy Materials in reliance on Rule 14a-8(i)(10).

If you have any questions, or if the Staff is unable to concur with our view without additional information or discussions, we respectfully request the opportunity to confer with members of the Staff prior to the issuance of any written response to this letter. Please do not hesitate to contact the undersigned, Dawn Belt, at (650) 335-7830 or dbelt@fenwick.com.

Very truly yours,

/s/ Dawn H. Belt

DAWN H. BELT

Enclosures

cc: James McRitchie
Myra K. Young
John Chevedden (as Agent)
Russ Elmer, General Counsel and Corporate Secretary, ServiceNow, Inc.
Hagen Ganem, Senior Director, Corporate Counsel, ServiceNow, Inc.
Gordon K. Davidson, Fenwick & West LLP

Exhibit A

Proposal

From: [James McRitchie](#)
To: [Russell Elmer](#)
Cc: penelope.bruce@servicenow.com; [Investor Relations Team](#); [John Chevedden](#)
Subject: (NOW) PD shareholder proposal
Date: Tuesday, December 20, 2022 5:11:41 PM
Attachments: [NOW PD transmit.pdf](#)

[External Email]

Please find and acknowledge the attached shareholder proposal on Political Disclosures. As you may know, SEC SLB 14L <https://www.sec.gov/corpfin/staff-legal-bulletin-14l-shareholder-proposals>, Section F, Staff "encourages both companies and shareholder proponents to acknowledge receipt of emails when requested."

Sincerely,

James McRitchie
Shareholder Advocate
Corporate Governance
<http://www.corpgov.net>

PII



Corporate Governance

CorpGov.net: improving accountability through democratic corporate governance since 1995

ServiceNow, Inc.

2225 Lawson Lane

Santa Clara, California 95054

Phone Number: (408) 501-8550

Via: Russ Elmer, russell.elmer@servicenow.com, Penelope Bruce,

penelope.bruce@servicenow.com, ir@servicenow.com

Dear Mr. Elmer or the current Corporate Secretary,

I am submitting the attached shareholder proposal, which I support, for a vote at the next annual shareholder meeting requesting **Political Disclosure**. I pledge to continue to hold the required amount of stock until after the date of that meeting.

I will meet Rule 14a-8 requirements, including the continuous ownership of the required stock value until after the date of the next shareholder meeting. I have owned the stock continuously since 2013. My submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication.

I am available to meet with the Company representative via phone on January 3, 2023, at 11:00 AM or 11:30 AM Pacific, or at a time that is mutually convenient.

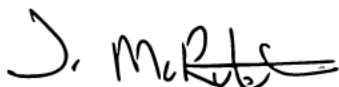
This letter confirms that I am delegating John Chevedden to act as my agent regarding presentation of this Rule 14a-8 proposal at the forthcoming shareholder meeting. Please include Mr. Chevedden in all future communications regarding my rule 14a-8 proposal.

John Chevedden

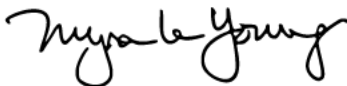
PII

Your consideration and that of the Board of Directors are appreciated in support of the long-term performance of our company. You can avoid the time and expense of filing a deficiency letter to verify ownership by simply acknowledging receipt of my proposal promptly by emailing [REDACTED] PII. That will prompt me to request and transmit the required letter from my broker to evidence ownership.

Sincerely,



James McRitchie



Myra K. Young

December 20, 2022

Date

PII



[NOW: Rule 14a-8 Proposal, December 20, 2022]
[This line and any line above it – *Not* for publication]



Proposal [4*] –Political Disclosure

Resolved: James McRitchie, of CorpGov.net, requests ServiceNow Inc. (“ServiceNow” or “Company”) provide a report, updated semiannually, disclosing ServiceNow’s:

1. Policies and procedures for making, with corporate funds or assets, contributions and expenditures (direct or indirect) to (a) participate or intervene in any campaign on behalf of (or in opposition to) any candidate for public office, or (b) influence the general public, or any segment thereof, with respect to an election or referendum.
2. Monetary and non-monetary contributions and expenditures (direct and indirect) used in the manner described in section 1 above, including:
 - a. The identity of the recipient as well as the amount paid to each; and
 - b. The title(s) of the person(s) in the Company responsible for decision-making.

The report shall be presented to the board of directors or relevant board committee and posted on ServiceNow’s website within 12 months after the annual meeting. This proposal does not encompass lobbying spending.

Supporting Statement: As long-term shareholders of ServiceNow, we support transparency and accountability in corporate electoral spending. This includes any activity considered intervention in a political campaign under the Internal Revenue Code, such as direct and indirect contributions to political candidates, parties, or organizations, and independent expenditures or electioneering communications on behalf of federal, state, or local candidates.

Political spending can adversely impact a company’s reputation, value, and bottom line. The risk is especially serious when involving trade associations, Super PACs, 527 committees, and “social welfare” organizations – groups that routinely pass money to or spend on behalf of candidates and political causes companies might not otherwise support.

The Conference Board’s “Under a Microscope”¹ details these risks, recommends the process suggested in this proposal, and warns:

a new era of stakeholder scrutiny, social media, and political polarization has propelled corporate political activity—and the risks that come with it—into the spotlight. Political activity can pose increasingly significant risks for companies, including the perception that political contributions—and other forms of activity—are at odds with core company values.

¹ <https://www.conference-board.org/publications/>



We ask ServiceNow to disclose all its electoral spending, including payments to trade associations and other tax-exempt organizations, which may be used for electoral purposes—and are otherwise undisclosed. This would bring our Company in line with leading companies, including Becton, Dickinson and Company, Bristol-Myers Squibb Company, Boston Scientific Corp. Intuit, PayPal, and VeriSign.

ServiceNow ranks in the bottom tier for 2022 CPA-Zicklin Index disclosure.² Without knowing the recipients of ServiceNow's political dollars, we cannot assess alignment with its policies on climate change and sustainability or other areas of concern, which reasonable investors consider material information.

**Enhance Shareholder Value, Vote FOR
Political Disclosure – Proposal [4*]**

[This line and any below, other than footnotes, are *not* for publication]
Number 4* to be assigned by Company

The graphic above is intended to be published with the rule 14a-8 proposal. The graphic would be the same size as the largest management graphic (and/or accompanying bold or highlighted management text with a graphic, box or shading) or any highlighted management executive summary used in conjunction with a management proposal or any other rule 14a-8 shareholder proposal in the 2023 proxy.

The proponent is willing to discuss the mutual elimination of shareholder and management graphics in the proxy regarding specific proposals.

Reference: SEC Staff Legal Bulletin No. 14I (CF)[16] Companies should not minimize or otherwise diminish the appearance of a shareholder's graphic. For example, if the company includes its own graphics in its proxy statement, it should give similar prominence to a shareholder's graphics. If a company's proxy statement appears in black and white, the shareholder proposal and accompanying graphics may also appear in black and white.

Notes: This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(i)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because shareholders may interpret those assertions in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

² <https://www.politicalaccountability.net/wp-content/uploads/2022/10/2022-CPA-Zicklin-Index.pdf>



James McRitchie, CorpGov.net

We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.

See also Sun Microsystems, Inc. (July 21, 2005)

The stock supporting this proposal will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email to

PII
[REDACTED]

Exhibit B

Policy on Corporate Political Contributions and Industry Associations



Policy on Corporate Political Contributions and Industry Associations

Applicability

This Policy on Corporate Political Contributions and Industry Associations (the “Policy”) governs corporate political contributions and other campaign expenditures by ServiceNow, Inc. and its majority-owned subsidiaries (the “Company”).

Political Activities of Employees

While the Company’s employees may participate as individual citizens in the political process, their decision to do so is entirely personal and voluntary. Employees engaging in political campaign activities are expected to do so as private citizens and must always make clear that their views and actions are their own and not those of the Company. Employees must not use their position with the Company to coerce or pressure other employees to make contributions to support or oppose any political candidates, elections, or ballot initiatives. Employees engaging in political activities must also adhere to the applicable provisions of the Company’s Code of Ethics.

Contacts with Government Officials and Representatives

The Company’s employees must promptly consult the Company’s Global Government Relations (“Government Relations”) Department or the Legal Department on issues that involve U.S. federal, state, and local government officials as well as foreign policymakers. Only the Company’s officers and those selected by the Government Relations Department or the Legal Department may express views of the Company on legislation, ballot initiatives, regulations, or government action. Other employees may communicate the Company’s views only with specific guidance from the Government Relations Department.

Corporate Political Contributions and Industry Associations

Public policy issues have the potential to impact the Company’s business, its employees, business partners, shareholders, and the communities in which the Company operates. The Company’s management believes that in certain cases it may be appropriate, and in the Company’s best interests, to use its resources to (i) make Political Contributions¹ to political parties, candidates for public office, or political organizations and/or (ii) contribute or pay membership fees to trade and industry associations and coalitions (“Industry Associations”) engaged in political activity.

¹ “Political Contributions” include any gift, loan, advance or deposit of money or anything of value (a) for the purpose of influencing any federal, country, state or local election for political office or ballot initiative or (b) to pay debt incurred in connection with any an election or ballot initiative.

The Nominating and Governance Committee of the Company's Board of Directors has adopted this Policy to ensure that Political Contributions and contributions to Industry Associations are made in a manner consistent with the Company's core values and to protect or enhance shareholder value, without regard to the private political preferences of company officers. The use of any Company funds for Political Contributions or contributions to Industry Associations must follow this Policy's approval guidelines.

The Company has determined not to make direct independent expenditures or pay for any electioneering communication in U.S. federal campaigns. The Company does not sponsor any political action committees.

Political Contribution Approval Guidelines

Any Political Contribution made by the Company must be approved in advance by the relevant geographic or territorial director of the Government Relations Department and must support a political candidate, political party, or ballot initiative that the geographic or territorial director determines is beneficial to the long-term business interests of the Company. In determining whether or not to approve a request to make a Political Contribution, the geographic or territorial director of the Government Relations Department should examine a variety of factors, including, but not limited to, the merits of the candidate, election or ballot initiative, the value of the contribution to the election or ballot initiative, the quality and effectiveness of the organization to which the contribution will be made, and the appropriateness of the Company's level of involvement in the election or ballot initiative. Further, such geographic or territorial director should consult with, as appropriate, the Head of the Government Relations Department and members of the Legal Department, the Compliance Department and Company management.

In addition to the approval of such geographic or territorial director, any Political Contribution to a candidate, political party or ballot initiative requires the approval of the General Counsel.

All Political Contributions also are required to comply with the Company's Code of Ethics, the Foreign Corrupt Practices Act and all applicable laws and regulations in the jurisdictions in which the contributions are made.

Industry Association Approval Guidelines

Membership fees or contributions to an Industry Association must be approved in advance by the relevant geographic or territorial director of the Government Relations Department and must support objectives that such director determines are beneficial to the long-term business interests of the Company.

Donations to 501(c)(4) Organizations

The Company may make contributions to an entity operating under Internal Revenue Code ("IRC") section 501(c)(4). By law, these entities are permitted to use a portion of membership dues for political activities. Some of the groups to which the Company belong may engage in political activities.

Federal Elections

No Company funds should be used for contributions related to a U.S. federal election (whether to a candidate, political party, or political action committee) because it may violate the law. In some cases, Company funds may be used to support federal political activity with the advance approval of the Head of the Government Relations Department and the General Counsel.

Board Oversight

Management will report annually to the Nominating and Governance Committee regarding the Company's compliance with this Policy and provide a review of the overall strategic priorities for Political Contributions and Industry Association affiliations.

Any Political Contribution made by the Company in the U.S. to a candidate, political party or ballot initiative, or any membership fees or contributions to an Industry Association, will be reported to, and reviewed by, the Nominating and Governance Committee.

Disclosure

The Company's annual voluntary disclosure on its website will include the following (beginning for the 2022 calendar year):

- a copy of this Policy;
- any direct corporate Political Contributions made in the U.S. to a candidate, political party or ballot initiative and campaign, political action committees, and 527 organizations;
- donations from Company funds to an entity operating under IRC section 501(c)(4) that may be used for political purposes; and
- Industry Associations that received dues from Company funds and the portion of those dues used for political purposes.

The Company also must comply with applicable laws and regulations relating to the reporting of corporate Political Contributions.

Amendments to the Policy

Amendments to the Policy must be approved by the Nominating and Governance Committee.

February 10, 2023

VIA EMAIL

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

**Re: ServiceNow, Inc.
Request for No-Action Relief dated January 20, 2023 Related to
Shareholder Proposal Submitted by James McRitchie and Myra K.
Young.**

Ladies and Gentlemen:

We are writing on behalf of our client ServiceNow, Inc., a Delaware corporation (“*ServiceNow*”), to inform you that ServiceNow is formally withdrawing its request, dated January 20, 2023, that the staff of the Securities and Exchange Commission (the “*Commission*”) confirm that it would not recommend enforcement action to the Commission if ServiceNow excludes the proposal (the “*Proposal*”) submitted to ServiceNow by James McRitchie and Myra K. Young (the “*Proponents*”) from its proxy card and other proxy materials for its 2023 Annual Meeting of Shareholders. On January 31, 2023, the Proponents voluntarily withdrew the Proposal by submitting the email attached hereto as Exhibit A. In reliance on this email, ServiceNow hereby withdraws its request.

Please contact me by telephone at (415) 875-2420 or jforbess@fenwick.com if you have any questions or would like to discuss this matter further.

Sincerely,

/s/ Julia K. Forbess

Julia K. Forbess, Esq.

cc: James McRitchie
Myra K. Young
John Chevedden (as Agent)
Russ Elmer, General Counsel and Corporate Secretary, ServiceNow, Inc.
Hagen Ganem, Senior Director, Corporate Counsel, ServiceNow, Inc.
Gordon K. Davidson, Fenwick & West LLP

Exhibit A

Withdrawal Email

From: [James McRitchie](#)
To: [SEC - Office of Chief Counsel](#)
Cc: [John Chevedden](#); [Hagen Ganem](#); [Dawn Belt](#); [Julia Forbess](#); [Michael Shaw](#); [Russell Elmer](#); [mky](#)
Subject: ServiceNow, Inc. -- Withdrawal of Shareholder Proposal by James McRitchie and Myra K. Young
Date: Tuesday, January 31, 2023 3:18:54 PM
Attachments: [ServiceNow, Inc. - No Action Request Letter \(January 20, 2023\).pdf](#)

**** EXTERNAL EMAIL ****

We hereby withdraw our proposal to ServiceNow requesting additional Political Disclosure. The Company's new policy in this area is great.

I'm only surprised ServiceNow went straight to a no-action request rather than just informing us of the new policy and requesting a withdrawal. I just hope this letter arrives before staff of the Division of Corporate Finance staff wastes any effort beyond posting on EDGAR.

Mission accomplished; no need to waste proxy space on an issue the Company has addressed so well.

James McRitchie
Shareholder Advocate
Corporate Governance
<http://www.corpgov.net>

PII

On Jan 20, 2023, at 6:52 PM, Michael Shaw <[REDACTED]> wrote:

Dear Mr. McRitchie and Mr. Chevedden:

On behalf of our client, ServiceNow, Inc., a Delaware corporation ("**ServiceNow**"), please find attached and below the correspondence that we submitted today to the Staff of the Division of Corporation Finance of the Securities and Exchange Commission (the "**Staff**") to request that the Staff concur with ServiceNow's view to omit your shareholder proposal (the "**Proposal**") from ServiceNow's proxy card and other proxy materials for its 2023 Annual Meeting of Shareholders.

In accordance with Rule 14a-8(j) of the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"), we are providing you with a copy of this letter and its attachments.

We are also taking this opportunity to inform you that if you elect to submit additional correspondence to the Staff with respect to the Proposal, a copy of that

correspondence should be furnished concurrently via e-mail to ServiceNow at ir@servicenow.com, with a copy to my attention at [REDACTED], and to Hagen Ganem of ServiceNow at [REDACTED], in accordance with Rule 14a-8(k) of the Exchange Act and Staff Legal Bulletin 14D.

Thank you,
Michael Shaw

Michael Shaw

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From: Michael Shaw

Sent: Friday, January 20, 2023 6:47 PM

To: shareholderproposals@sec.gov

Cc: Hagen Ganem <[REDACTED]>; Dawn Belt <[REDACTED]>; Julia Forbess <[REDACTED]>

Subject: ServiceNow, Inc. - Omission of Shareholder Proposal Submitted by James McRitchie and Myra K. Young

Ladies and Gentlemen,

On behalf of our client, ServiceNow, Inc., a Delaware corporation ("**ServiceNow**"), attached please find a no-action request letter to the Staff of the Division of Corporation Finance (the "**Staff**"), regarding the proposed exclusion of a shareholder proposal received by ServiceNow from James McRitchie and Myra K. Young (the "**Proponents**").

In accordance with Rule 14a-8(j), a copy of this letter and its attachments is being sent simultaneously under separate cover to John Chevedden, as agent designated by the Proponents.

Please direct any correspondence regarding this letter via e-mail to ir@servicenow.com. In addition, should the Staff have questions or desire any additional information in support of ServiceNow's position, please contact me at (650) 335-7842 or Hagen Ganem of ServiceNow at [REDACTED].

Best regards,
Michael Shaw

Michael Shaw

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