March 23, 2018

Ronald O. Mueller  
Gibson, Dunn & Crutcher LLP  
shareholderproposals@gibsondunn.com

Re: Amazon.com, Inc.  
Incoming letter dated January 9, 2018

Dear Mr. Mueller:

This letter is in response to your correspondence dated January 9, 2018 concerning the shareholder proposal (the “Proposal”) submitted to Amazon.com, Inc. (the “Company”) by Diana Simpson et al. (the “Proponents”) for inclusion in the Company’s proxy materials for its upcoming annual meeting of security holders. We also have received correspondence from the Proponents dated January 23, 2018. Copies of all of the correspondence on which this response is based will be made available on our website at http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml. For your reference, a brief discussion of the Division’s informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Matt S. McNair  
Senior Special Counsel

Enclosure

cc: Diana Simpson  
diana.simpson@alumni.nd.edu
Response of the Office of Chief Counsel
Division of Corporation Finance

Re: Amazon.com, Inc.
Incoming letter dated January 9, 2018

The Proposal requests that the board take the steps necessary to establish a policy that will ensure that the Company does not place promotional or other marketing material on online sites or platforms that produce and disseminate content that expresses hatred or intolerance for people on the basis of actual or perceived race, ethnicity, national origin, religious affiliation, sex, gender, gender identity, sexual orientation, age or disability.

There appears to be some basis for your view that the Company may exclude the Proposal under rule 14a-8(i)(7), as relating to the Company’s ordinary business operations. In this regard, we note that the Proposal relates to the manner in which the Company advertises its products and services. Accordingly, we will not recommend enforcement action to the Commission if the Company omits the Proposal from its proxy materials in reliance on rule 14a-8(i)(7).

Sincerely,

M. Hughes Bates
Special Counsel
DIVISION OF CORPORATION FINANCE
INFORMAL PROCEDURES REGARDING SHAREHOLDER PROPOSALS

The Division of Corporation Finance believes that its responsibility with respect to matters arising under Rule 14a-8 [17 CFR 240.14a-8], as with other matters under the proxy rules, is to aid those who must comply with the rule by offering informal advice and suggestions and to determine, initially, whether or not it may be appropriate in a particular matter to recommend enforcement action to the Commission. In connection with a shareholder proposal under Rule 14a-8, the Division’s staff considers the information furnished to it by the company in support of its intention to exclude the proposal from the company’s proxy materials, as well as any information furnished by the proponent or the proponent’s representative.

Although Rule 14a-8(k) does not require any communications from shareholders to the Commission’s staff, the staff will always consider information concerning alleged violations of the statutes and rules administered by the Commission, including arguments as to whether or not activities proposed to be taken would violate the statute or rule involved. The receipt by the staff of such information, however, should not be construed as changing the staff’s informal procedures and proxy review into a formal or adversarial procedure.

It is important to note that the staff’s no-action responses to Rule 14a-8(j) submissions reflect only informal views. The determinations reached in these no-action letters do not and cannot adjudicate the merits of a company’s position with respect to the proposal. Only a court such as a U.S. District Court can decide whether a company is obligated to include shareholder proposals in its proxy materials. Accordingly, a discretionary determination not to recommend or take Commission enforcement action does not preclude a proponent, or any shareholder of a company, from pursuing any rights he or she may have against the company in court, should the company’s management omit the proposal from the company’s proxy materials.
January 23, 2018

(VIA EMAIL)

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

Re: Shareholder Proposal to Amazon.com, Inc., seeking a policy to eliminate the support of hate speech through advertising revenue

Dear Sir/Madam:

We are writing in response to a January 9, 2018, letter sent to your office by Gibson, Dunn & Crutcher LLP on behalf of Amazon.com, Inc. (“Amazon”). That letter states that Amazon intends to exclude a shareholder proposal submitted by the undersigned group—Kathleen Dennis, Amy Chen O’Connell, Diana Simpson, Spencer Visick, and Sabina Wolfson—on the grounds that the proposal relates to Amazon’s ordinary business operations. The letter also requests that the U.S. Securities and Exchange Commission (SEC) confirm that it will not recommend action against Amazon if it excludes this proposal from its 2018 Proxy Materials. We disagree with Amazon’s characterization of our proposal and their legal analysis of it. Accordingly, we respectfully request that you deny Amazon’s no-action request.

I. The proposal is not excludable under the ordinary business exemption because it addresses a significant social policy issue

Amazon argues that our proposal is excludable under Rule 14a-8(i)(7) because it relates to Amazon’s ordinary business operations. However, the fact that our proposal relates to ordinary business matters does not, by itself, establish that it may be excluded from their proxy statement. Proposals that focus on significant policy issues are not considered excludable because they transcend daily business operations, and we believe that our proposal falls firmly in this category.

Our proposal is not simply about advertising strategy from a business perspective. It is not concerned with marketing decisions about how Amazon presents its products and services to potential customers. That is an issue properly subject to management’s discretion. Instead, our proposal is concerned with how Amazon’s advertising strategy amounts to corporate support for online hate speech, and that is a policy issue that is both enormously consequential and a matter of widespread public discussion.

Online hate speech is a significant social ill with documented pernicious effects. In the area of health, many of the major medical professional organizations, including the American Medical Association and the American Psychological Association, formally recognize a link between hate and public health. Jack Ende, the president of the American College of Physicians, has spoken recently on the link between public health and the expression of bias, prejudice and hatred1 and numerous research studies have documented the impacts of hate speech on both physical and mental health. For example, a study by Stanford professor Laura Leets found that targets of hate speech experience short and long term

consequences that mirror those found in victims of trauma\textsuperscript{2} and Laura Beth Nielsen of Northwestern University notes, “Racist hate speech has been linked to cigarette smoking, high blood pressure, anxiety, depression and post-traumatic stress disorder.”\textsuperscript{3} There is also evidence linking hate speech to the erosion of public safety. A study by researchers at the University of Connecticut and the University of Illinois found a relationship between tolerance for hate speech and the incidence of hate crimes.\textsuperscript{4} Finally, a recent study conducted in Poland that specifically addressed online hate speech found that “when frequently exposed to hateful online commentaries, people became increasingly desensitized to them. Ultimately, the contents of these commentaries came to shape their perceptions.”\textsuperscript{5} Those perceptions contributed to decreased sympathy and increased prejudice toward the targets of hate speech, which is a normalization of intolerance that could subsequently contribute to support for all kinds of systemic discriminatory behavior across all sectors of society. By eliminating the extent to which Amazon’s operations contribute to the perpetuation of online hate speech, Amazon can make a direct contribution to solving all of these problems.

Even people who are not familiar with the academic literature on the harm caused by hate speech intuitively understand the risks it poses, and this has led to widespread public discussion and debate about the responsibility of both individuals and institutions like the media, the government, and private enterprise to take affirmative steps to stop the production and dissemination of hate speech. This debate has taken numerous forms, including media discussion, the emergence of relevant, targeted social action networks, and government attention.

As a simple proxy for media attention, a Google search for “stop online ads on hate speech sites” produces more than 5 million results, many of them news articles documenting the steps taken by other large companies to prevent the undesirable mixing of digital ads with online content that disparages and denigrates groups of people. A search just for “Amazon advertising hate speech” produces more than 2.5 million results, including articles documenting instances in which Amazon advertising was adjacent to hateful content and the subsequent public outcry over those ads.\textsuperscript{6} The total volume of media discussion indicates an extraordinarily high degree of interest in this issue, particularly as it relates to Amazon itself.

Partially driven by this flood of public attention, large scale social movements have emerged to attempt to influence the public debate on this issue through direct action and targeted advocacy. For example, a loosely organized group called Sleeping Giants formed in 2016 to target racist, sexist, anti-Semitic and homophobic news sites by using social media to pressure their advertisers to drop their support. Starting with a single tweet, Sleeping Giants now has over 130,000 members and spawned spin-off organizations operating in Europe and beyond. Other large social organizations have formed to

\textsuperscript{5} Wiktor Soral, Michal Bilewicz, and Mikolaj Winiewski, “Exposure to Hate Speech Increases Prejudice Through Desensitization”. Aggressive Behavior 2017; 1-11.
\textsuperscript{6} For example: https://www.washingtonpost.com/business/technology/for-advertisers-algorithms-can-lead-to-unexpected-exposure-on-sites-spewing-hate/2017/03/24/046ac164-043d-11e7-b1e9-a05d3c21f7cf_story.html?utm_term=.0bfdf9c41dbd
spearhead boycotts against companies seen as supporting hate speech and hate groups, and others have engaged in protests and demonstrations. This new level of activism potentially reflects a new “normal” for engaged consumers.

In the government sphere, the last year saw an increasing number of politicians talking regularly about the need to contain online hate speech and the role of private companies in achieving this goal. For example, during an October 2017 Senate Judiciary Committee hearing about technology companies and the 2016 election, witnesses from Facebook, Google and Twitter were asked about their contributions to the spread of online hate speech and the extent to which they were monetizing that speech. Even outside of the United States, governments have taken notice. In May of 2017, the United Kingdom’s House of Commons held a hearing in its Home Affairs Committee to specifically address the spread of hate speech through social media and corporate responsibility for curtailing that spread.

The dramatic and far-reaching impact of the public debate on this issue is illustrated by the many companies, large and small, who have made changes in its wake. Sleeping Giants maintains an ever-growing list of more than 3,500 companies who have pulled their ads from the news site Breitbart due to its inflammatory and intolerant rhetoric. The telecommunications company Vodafone created a white-listing marketing policy so that Vodafone ads would not appear on sites that are “fundamentally at odds with [its] values and beliefs as a company while inadvertently providing a source of funding for those outlets.” Dozens of other major companies, including Google/YouTube, Facebook, Twitter, and AppNexus, have also changed their advertising policies in an attempt to head off instances of hate speech appearing adjacent to branded content (in most cases, the policy change was announced directly following such an instance). It is difficult to imagine that so many companies would each independently move in this direction if it were not in response to a significant policy concern.

II. The proposal not only references a significant policy issue, generally, but raises a significant policy issue as to Amazon, specifically

Amazon itself seems to concede that support for online hate speech could constitute a significant policy consideration but argues that it is not a significant issue for Amazon because the company itself does not produce or disseminate the kinds of content specified in our proposal. In support of this argument, Amazon cites as precedent Intel Corp. (avail. Mar. 19, 1999, recon. granted Mar. 31, 1999), which centered on Intel’s financial sponsorship of the International Science and Engineering Fair (ISEF). The ISEF is managed by a nonprofit entity, the Society for Science & the Public, and shareholders were seeking to condition Intel’s sponsorship of the fair on the Society restricting access to the competition by contestants who engaged in animal testing. The SEC found that there was an insufficient nexus between Intel and the animal testing at issue. In other words, Intel’s money was used only to defray the logistical costs of the ISEF itself and not to fund the conduct of any animal testing. In the SEC’s view, this

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8 http://www.parliamentlive.tv/Event/Index/724c4747-4c0e-4f98-bc89-60124dd31e87
9 A regularly updated list is available in the pinned tweet on the @slpng_giants twitter page
11 See page 7, first full paragraph of Gibson Dunn’s January 9, 2018, letter ("Although the Proposal’s reference to ‘online sites or platforms that produce and disseminate content that expresses hatred or intolerance for people on the basis of actual of perceived race, ethnicity, national origin, religious affiliation, sex, gender, gender identity, sexual orientation, age or disability’ could touch upon significant policy considerations in some contexts....").
made Intel’s choice to sponsor the ISEF an ordinary business decision regarding the charitable investment of its funds and not a significant policy decision on the merit and appropriateness of animal testing in scientific research.

In contrast to the indirect, tangential connection at issue in Intel Corp., however, Amazon directly subsidizes online content through the ads it purchases on sites and platforms whose business models rely on advertising revenue to pay for writers to create content and web developers to make that content available for public consumption. For a site that traffics in hatred and intolerance, that means the production and dissemination of their hate speech is directly funded with Amazon’s advertising dollars. This is hardly the arms-length relationship that existed between Intel and organizations applying to the Society for approval to participate in the ISEF. Amazon’s money, driven by Amazon’s advertising strategy, is directly involved in the spread of hateful content, and therefore this is a significant issue not just for society but for Amazon itself.

III. Other Considerations

Before concluding, we would like to comment briefly on several specific assertions made in Amazon’s letter. First, Amazon states that it already addresses the concerns raised by our proposal. To the extent that this is true, Amazon’s current policies and practices do not address this issue adequately. This is proven by documented instances of Amazon advertising appearing on sites that flagrantly use homophobic and transphobic slurs, engage in racist and sexist rhetoric, and denigrate entire religious communities.12

Second, Amazon contends that our proposal would require an assessment of the appropriateness of the content on particular sites or platforms before placing ads and that such an assessment is too subjective in nature to be feasible. To this, we note only that the wording of the standard contained in our proposal was drawn explicitly from Amazon’s own community guidelines, which govern what users can post in comments, reviews, or other submissions to www.amazon.com.13 The perceived subjectivity of the standard is not stopping Amazon from applying it successfully to its own content, so it could clearly be applied to external content as well.

Finally, Amazon claims that the processes for restricting digital ads from certain sites and domains is too technologically complex to adequately fulfill our proposal’s goal of preventing Amazon advertising from appearing on sites that produce or disseminate hate speech. We question the accuracy of this statement, as technological issues have not stopped other major companies from accomplishing this same goal.14 In addition, we note that the suggestion that Amazon is not technically capable of preventing its online ads from appearing adjacent to hate speech is in direct conflict with the company’s earlier suggestion that it is addressing the concerns expressed in our proposal.

IV. Conclusion

12 As just one example, Amazon advertises on the website www.breitbart.com, which regularly publishes material such as the actual Breitbart headlines contained here: http://money.cnn.com/2016/11/14/media/breitbart-incendiary-headlines/index.html
13 https://www.amazon.com/gp/help/customer/display.html?nodeId=201929730
For the reasons discussed above, we respectfully ask that Amazon’s request for no-action be denied. Curbing corporate support for hate speech, even when such support is unintentional, is a significant social policy issue as to Amazon and a proper area for shareholder engagement. Amazon’s investors deserve an opportunity to weigh in on this issue, and that can only be accomplished by including our proposal in Amazon’s 2018 Proxy Materials.

Thank you for your attention to this matter. As required, Amazon’s legal counsel, Gibson, Dunn & Crutcher LLP, is receiving a copy of this letter by email carbon copy.

Sincerely,

Kathleen Dennis
Amy Chen O’Connell
Diana Simpson
Spencer Visick
Sabina Wolfson

c: Ronald Mueller, Gibson, Dunn & Crutcher LLP
January 9, 2018

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 Diana Simpson 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 2018 Annual Meeting of Shareholders (collectively, the “2018 Proxy Materials”) a shareholder proposal (the “Proposal”) and statements in support thereof received from Diana Simpson, Kathleen Dennis, S. Sabina Wolfson, Amy Chen O’Connell, and Spencer Visick (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 2018 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 proponents elect to submit to the Commission or the staff of the Division of Corporation

1 The Proposal was also submitted by Liam S. McElhone, Gary N. Boston, Mary Hawkins, and Bryan Schmidt. As reflected by the correspondence in Exhibit A, these individuals have not demonstrated their eligibility to file a shareholder proposal under Rule 14a-8 after timely being provided a notice that specifically identified the deficiencies with their proposals and describing how they could cure such deficiencies.
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 (“Amazon”) request that the Board of Directors take the steps necessary to establish a policy that will ensure that Amazon does not place promotional or other marketing material on online sites or platforms that produce and disseminate content that expresses hatred or intolerance for people on the basis of actual or perceived race, ethnicity, national origin, religious affiliation, sex, gender, gender identity, sexual orientation, age or disability.

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 seriously its commitment to tolerance and diversity, which are enduring values for the Company as reflected in a number of Company policies. As well, Amazon

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2 See, for example, Amazon.com Code of Business Conduct and Ethics, https://www.sec.gov/Archives/edgar/data/1018724/000119312506151176/dex141.htm (“Amazon.com provides equal opportunity in all aspects of employment and will not tolerate any illegal discrimination or harassment of any kind. For more information, see the Amazon.com policies on Equal Employment Opportunity and Workplace Harassment in the Amazon.com Owner’s Manual.”). As stated by the Company’s Director, Global Diversity & Inclusion Organization, “At Amazon, it is always Day 1. Diversity, inclusion, and equality are core values for us, and they are embedded in our DNA through our Leadership Principles: You Are Right, A Lot, when you “seek diverse perspectives, and work to disconfirm your own beliefs.” We have a lot of work to do, and we are innovating in diversity, inclusion, and equality like we do in all areas of our business: using data, thinking big, and building disruptive solutions. We seek diverse builders from all walks of life to join our teams, and we encourage our employees to [Footnote continued on next page]
takes brand safety and editorial adjacency commitments seriously. The Company already actively addresses the concerns raised by the Proposal through industry-standard processes designed to avoid placement of advertisements on domains and web pages that the Company has identified as promoting or containing defamatory, false, deceptive, obscene, hateful, sexually explicit, violent, discriminatory, illegal, abusive, or offensive content. The Proposal, by seeking to impose an absolute prohibition that involves a highly subjective standard, would restrict management’s ability to establish standards and processes that it determines appropriate for the Company and its customers. We therefore respectfully request that the Staff concur in our view that the Proposal may be excluded from the 2018 Proxy Materials pursuant to Rule 14a-8(i)(7) because the Proposal relates to the Company’s ordinary business operations.

ANALYSIS

The Proposal May Be Excluded Under Rule 14a-8(i)(7) Because The Proposal Relates To The Company’s Ordinary Business Operations.

A. Background On The Ordinary Business Standard Under Rule 14a-8(i)(7)

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 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. One of these 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.

[Footnote continued from previous page]

bring their authentic, original, and whole selves to work.” See Diversity at Amazon on the Working at Amazon website: https://www.amazon.com/p/feature/nssaxwpeeyzuval.
As discussed below, the Proposal is excludable under Rule 14a-8(i)(7) because it relates to the manner in which the Company advertises and markets its products.

B. The Proposal May Be Excluded Under Rule 14a-8(i)(7) Because It Relates To The Manner In Which The Company Advertises Its Products And Communicates With Its Customers

The Staff has recognized that decisions regarding a company’s advertising of products and services relate to a company’s ordinary business operations and thus may be excluded under Rule 14a-8(i)(7), regardless of whether that advertising occurs in a context that some may consider inappropriate. For example, in Ford Motor Co. (Feb. 2, 2017), the SEC agreed with the company that it could exclude a shareholder proposal requesting that the company assess the political activity resulting from its advertising and any resulting risk. Ford argued that the “advertising function and any potential ‘risks’ resulting from the chosen media channels fall well within the scope of normal business operations and well outside the scope of normal shareholders' expertise.” The Staff concurred with this argument, noting that “[t]here appears to be some basis for your view that Ford may exclude the proposal under rule 14a-8(i)(7), as relating to Ford's ordinary business operations.” Similarly, in General Mills, Inc. (avail. Jul. 14, 1992), the proposal sought to prohibit the company from advertising on television programs that were “insulting to people of any racial, ethnic or religious group.” The Staff concurred with exclusion under the predecessor to Rule 14a-8(i)(7), noting that the proposal “appears to deal with a matter relating to the conduct of the [c]ompany’s ordinary business operations (i.e., the manner in which a company advertises its products).” See also General Electric Co. (avail. Jan. 18, 2005) (concurring in the exclusion under Rule 14a-8(i)(7) of a proposal prohibiting the company from advertising through medium that carry statements advocating firearm control legislation); General Mills, Inc. (avail. June 20, 1990) (concurring in exclusion under the predecessor to Rule 14a-8(i)(7) of a proposal prohibiting the company from advertising the company's products on programs that encourage homosexuality or pornography); Hershey Foods Corp. (avail. Dec. 27, 1989) (concurring in exclusion under the predecessor to Rule 14a-8(i)(7) of a proposal directing the company to discontinue advertising the company’s products on MTV following the company’s sponsorship of an allegedly sexually explicit video).

Furthermore, the Staff has repeatedly determined that proposals that require companies to consider specific social policy issues in making advertising decisions are excludable under Rule 14-8(i)(7). In FedEx Corp. (Trillium) (avail. Jul. 7, 2016), the proposal requested that the company prepare a report describing legal steps FedEx has taken and/or could take to distance itself from the Washington D.C. NFL team name. The Staff concurred in the exclusion of the proposal under Rule 14a-8(i)(7) because it addressed the manner in which the company advertises its products and services. See also FedEx Corp. (avail. Jul. 14, 2009)
(concurring in exclusion under Rule 14a-8(i)(7) of a proposal that requested the company to prepare a report addressing, among other things, efforts to disassociate the company from imagery that disparages American Indians); The Walt Disney Co. (avail. Nov. 30, 2007) (permitting the exclusion of a proposal requesting a report regarding what actions the company is taking “to avoid the use of negative and discriminatory racial, ethnic and gender stereotypes in its products” because the proposal related to the company’s ordinary business operations); Federated Department Stores, Inc. (avail. Mar. 27, 2002) (proposal requesting that the company “identify and disassociate from any offensive imagery to the American Indian community” in product marketing, advertising, endorsements, sponsorships and promotions); Tootsie Roll Indus. Inc. (avail. Jan. 31, 2002) (concurring with exclusion under Rule 14a-8(i)(7) asking the company to identify and disassociate from any offensive imagery to the American Indian community in product marketing and advertising because the proposal related to “the manner in which a company advertises its products”); The Quaker Oats Co. (avail. Mar. 16, 1999) (concurring in the exclusion under Rule 14a-8(i)(7) of a proposal requesting the formation of an employee committee to review advertising for content slandering people based on race, ethnicity, or religion); RJR Nabisco Holdings, Corp. (avail. Feb. 23, 1998) (concurring in the exclusion under the predecessor to Rule 14a-8(i)(7) of a proposal requiring the company to issue a report describing the company’s practices to assure that the company use only non-racist portrayals and designations); Apple Computer, Inc. (avail. Oct. 20, 1989) (concurring in the exclusion under the predecessor to Rule 14a-8(i)(7) of a proposal requesting that the company create a committee to regulate public use of the company’s logo).

As in Ford Motor Co., General Mills, and the other precedents cited above, the Proposal here reflects the Proponents’ attempt to impose on the Company their own views on advertising strategy and standards. However, the well-established precedents discussed above demonstrate that the Staff consistently has concurred that proposals seeking to restrict the manner or context in which a company advertises address ordinary business issues, and thus are excludable under Rule 14a-8(i)(7). This is especially the case with the Proposal, given the complex and evolving technology involved in digital and online advertising and marketing, the subjective nature of the topics targeted by the Proposal, and the Company’s existing processes and standards for managing its online advertising and marketing activities.

The Company has and will continue to develop and implement processes to avoid advertising in forums that are inconsistent with the Company’s standards, including forums that promote hate or discrimination. As an online retailer, the Company utilizes a number of industry-standard online/digital advertising channels in the course of its day-to-day business, including automated advertising networks that encompass millions of third-party websites, through which ads may appear when a consumer chooses to visit one of those websites. This
process is highly automated and complex. In addition, the process of restricting digital advertisements from appearing on various domains and web pages through blocklists and filters is complex and evolving, especially given the constantly changing and expanding number of websites and forums for digital advertisements.

The Company takes brand safety and editorial adjacency considerations seriously. It implements advertising decisions and strategies through a carefully developed process that seeks to restrict advertising on inappropriate domains and web pages, while at the same time seeking to effectively reach the broadest range of consumers. When implementing these processes with respect to automated online/digital advertising networks, the Company utilizes third-party services to identify domains and web pages that may be viewed as promoting or containing defamatory, false, deceptive, obscene, hateful, sexually explicit, violent, discriminatory, illegal, abusive, or offensive content. Employing these resources, the Company employs various processes designed to avoid advertising on inappropriate domains or web pages, including those that promote hate or discrimination. These are exactly the types of day-to-day operations that are covered by Rule 14a-8(i)(7), “since it is impracticable for shareholders to decide how to solve such problems at an annual shareholders meeting.”

The Proposal intrudes upon the Company’s efforts by urging adoption of a policy that would “ensure” that advertisements are subject to an absolute ban based on a highly subjective assessment of whether the prospective advertising sites “produce or disseminate” content that could be viewed as falling within a broad list of categories. The Proposal thus implicates complex decisions regarding Company advertising standards, including complex technological processes regarding how advertising sites are selected and assessed for consistency with Company standards, that are not appropriate for shareholder determinations. As with the proposals discussed above, the Proposal thus intrudes upon the ordinary business operations of the Company in making advertising decisions by seeking to override the Company’s determinations on the processes and standards it employs when implementing its advertising decisions and strategies. The precedents cited above

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3 In fact, due to the sheer number and constantly changing nature of websites, the automated processes used in digital advertising, the state of existing technology for placing advertisements through such channels, and the subjective nature of assessing whether a particular domain or web page contains content that is inconsistent with Company standards, it may be impossible to fulfill the Proposal’s objective to “ensure” that Company advertisements do not appear on “online sites or platforms” meeting the subjective standards prescribed in the Proposal.
demonstrate that decisions regarding advertising of the Company’s products and services are inherently a part of the Company’s ordinary business operations, and the Proposal therefore properly is excludable under Rule 14a-8(i)(7).


Note 4 of Staff Legal Bulletin 14E (Oct. 27, 2009) states that “[i]n 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.” The Staff reaffirmed this position in Note 32 of Staff Legal Bulletin 14H (Oct. 22, 2015), explaining “[w]hether the significant policy exception applies depends, in part, on the connection between the significant policy issue and the company’s business operations.” Here, although the Proposal’s reference to “online sites or platforms that produce and disseminate content that expresses hatred or intolerance for people on the basis of actual or perceived race, ethnicity, national origin, religious affiliation, sex, gender, gender identity, sexual orientation, age or disability” could touch upon significant policy considerations in some contexts, the Proposal remains excludable under Rule 14a-8(i)(7) because it does not transcend the day-to-day business matters of the Company.

The Staff consistently has concurred that proposals which do not transcend the day-to-day operations of a company may be excluded under Rule 14a-8(i)(7) even if they touch upon or reference a significant policy issue. In Intel Corp. (avail. Mar. 19, 1999, recon. granted Mar. 31, 1999), the proposal requested that the company condition its sponsorship of the International Science and Engineering Fair on the fair’s operators changing their rules to restrict the use of animal tests by some contestants. Even though the Staff has found that the use of animals in scientific tests implicates a significant policy issue, the Staff concurred that as to Intel, the proposal implicated only an ordinary business issue (decisions to commence contributions to a particular charity), and that there was not a sufficient nexus between the significant policy issue and Intel.

As in Intel Corp., to the extent the Proposal references a significant policy issue generally, it does not raise a significant policy issue as to the Company. The Company does not “produce [or] disseminate content that expresses hatred or intolerance for people on the basis of actual or perceived race, ethnicity, national origin, religious affiliation, sex, gender, gender identity, sexual orientation, age or disability.” Instead, the supporting statements to the Proposal refer to the goal of “[h]olding Amazon’s marketing partners to the same standard” that Amazon applies to its own websites. These types of decisions regarding advertising of the Company’s
products and services do not transcend the Company’s day-to-day operations. Accordingly, the Proposal may be excluded pursuant to Rule 14a-8(i)(7) as relating to the Company’s ordinary business operations.

CONCLUSION

Based upon the foregoing analysis, we respectfully request that the Staff concur that it will take no action if the Company excludes the Proposal from its 2018 Proxy Materials.

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.
Diana Simpson
Kathleen Dennis
Liam S. McElhone
S. Sabina Wolfson
Mary Hawkins
Amy Chen O’Connell
Bryan Schmidt
Spencer Visick
Gary N. Boston
October 20, 2017

Corporate Secretary  
Amazon.com, Inc.  
410 Terry Avenue North  
Seattle, WA 98109  

Dear Corporate Secretary:

I, Diana Simpson, join in submitting the enclosed shareowner proposal for inclusion in the proxy statement that Amazon.com, Inc. plans to circulate to shareholders in anticipation of the 2018 annual meeting. The proposal is being submitted under SEC Rule 14a-8 and relates to corporate policies on where Amazon ads and other promotional materials are placed.

I have owned more than $2,000 of Amazon.com stock for longer than a year. A letter from Personal Capital/Pershing LLC confirming that ownership is being sent by separate cover. I intend to continue ownership of at least $2,000 worth of Amazon.com stock through the date of the 2018 annual meeting, which a representative is prepared to attend.

Please direct questions or comments about this proposal to me. I can be reached at (818) 571-2520 or diana.simpson@alumni.nd.edu, or through the information provided below.

Thanks,

Diana Simpson

...
RESOLVED: Shareholders of Amazon.com ("Amazon") request that the Board of Directors take the steps necessary to establish a policy that will ensure that Amazon does not place promotional or other marketing material on online sites or platforms that produce and disseminate content that expresses hatred or intolerance for people on the basis of actual or perceived race, ethnicity, national origin, religious affiliation, sex, gender, gender identity, sexual orientation, age or disability.

SUPPORTING STATEMENT: Amazon’s current policies permit the placement of ads and other promotional material on sites and platforms that expressly promote hatred and intolerance. For example, Amazon advertises on an online news site whose headlines have called young Muslims “a ticking time bomb”, used the words “trannies” and “faggots” to refer to the LGBTQ community, and derided women as “unattractive and crazy”.1 Amazon’s name and brand could end up next to any of those headlines, or others like them.

Disassociating Amazon from such abusive content is not just a question of ordinary business operations. It is a significant social issue with both moral implications and business ramifications.

Most importantly, hateful and intolerant language is morally wrong. It is intended to hurt and delegitimize others, and Amazon should play no part in its perpetuation. Indeed, the company has already prohibited the use of hateful and intolerant language on Amazon.com through its Community Guidelines for Amazon users.2 Holding Amazon’s marketing partners to the same standard is a logical extension of this policy and would be a powerful means of combating abusive speech online.

The Board doesn’t need a business justification to take this step. As with the establishment of Amazon corporate diversity and inclusion programs, some policies are undertaken because they are “simply right.”3 That being said, there is a compelling business justification for ensuring that Amazon’s marketing partners share its commitment to respectful speech.

Amazon’s customer base is large, diverse and increasingly global; its potential customer base is even more so. To the extent that these customers are the targets of abusive speech on sites where Amazon advertises, it is easier than ever for them to take their business to a competitor and, pursuant to the rise of consumer activism, to encourage others to follow suit. Similarly, Amazon employees who are targets of abusive speech by the company’s advertising partners may perceive the continuation of these partnerships as personally offensive. This could lead to unnecessary turnover and exacerbate the challenge of recruiting and retaining a talented, diverse workforce that reflects the population Amazon hopes to serve.

Allowing these circumstances to continue endangers Amazon’s earnings, growth potential and share value. It ignores external trends, prioritizes short term profit over long term market leadership and favors the maintenance of existing ad placement processes over long term brand value outcomes, all of which run contrary to Amazon’s professed corporate management principles.4

For these reasons, we believe that the Board of Directors has an obligation to take action, and we urge shareholders to vote FOR this proposal.

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3 https://www.amazon.com/o/ref=tb_surl_diversity?action=10080092011
4 http://phx.corporate-ir.net/phoenix.zhtml?c=97664&p=irol-reportsannual
October 20, 2017

Corporate Secretary
Amazon.com, Inc
410 Terry Avenue North
Seattle, WA 98109

Re: Shareowner proposal for 2017 annual meeting

To whom it may concern:

I write in connection with the shareowner proposal recently submitted by Diana Simpson. This will confirm that on the date Ms. Simpson submitted that proposal, Ms. Simpson beneficially held 6 shares of Amazon.com, Inc (AMZN) common stock which were held of record by Ms. Simpson in an account registered jointly to Diana Simpson and Eric Saul managed by Personal Capital Advisors, held at Pershing, LLC. This will confirm as well that Ms. Simpson continuously has held more than $2,000 worth of Amazon.com, Inc (AMZN) common stock for more than one year prior to that date.

Kind Regards,

Jesse Piburn
Service Operations Manager

Personal Capital Advisors
999 18th Street, Suite 800 South
Denver, CO 80202
From: Diana Simpson <diana.simpson@alumni.nd.edu>
Date: October 25, 2017 at 7:33:45 PM EDT
To: "rmueller@gibsondunn.com" <rmueller@gibsondunn.com>
Subject: Amazon shareholder proposal

Mr. Mueller,

I received your UPS package today with letters for a few of my co-filers regarding our shareholder proposal on Amazon’s online advertising policy.

One issue raised in the letters is that our proposal exceeds the 500 word limit. Your policy on counting acronyms and superscripted footnotes as individual words was a little strange to me, but I’ve revised the document, including removing the footnotes and spelling out the acronym. By my count, it is under 500 words even using the strictest possible interpretation of what constitutes a word. Please confirm for me that: 1) you agree that it is now below 500 words; and 2) that by emailing this revised document to you, that remedies this defect on behalf of myself and ALL of my co-filers (i.e., we don’t each need to send in an individual copy of the revised proposal).

I note that some of the other letters indicate issues with verifying those filers’ shares. Those individuals are working to get the necessary clarifications to you. Is it safe to assume that anyone who did NOT receive a letter in this package indicating a problem with share verification (so: myself, Kathleen Dennis, Spencer Visick, and Liam McElhone) has had their shares verified without any problems? Or should we possibly be expecting additional letters forthcoming?

Thanks,

Diana Simpson

Sent from Mail for Windows 10
RESOLVED: Shareholders of Amazon.com ("Amazon") request that the Board of Directors take the steps necessary to establish a policy that will ensure that Amazon does not place promotional or other marketing material on online sites or platforms that produce and disseminate content that expresses hatred or intolerance for people on the basis of actual or perceived race, ethnicity, national origin, religious affiliation, sex, gender, gender identity, sexual orientation, age or disability.

SUPPORTING STATEMENT: Amazon’s current policies permit the placement of ads and promotional material on sites and platforms that expressly promote hatred and intolerance. For example, Amazon advertises on an online news site whose headlines have called young Muslims “a ticking time bomb”, used the words “trannies” and “faggots” to refer to the lesbian-gay/transgender community, and derided women as “unattractive and crazy” (sources available on request). Amazon’s name and brand could end up next to any of those headlines, or others like them.

Disassociating Amazon from such abusive content is not just a question of ordinary business operations. It is a significant social issue with both moral implications and business ramifications.

Most importantly, hateful and intolerant language is morally wrong. It is intended to hurt and delegitimize others, and Amazon should play no part in its perpetuation. Indeed, the company has already prohibited the use of hateful and intolerant language on Amazon.com through its Community Guidelines for Amazon users. Holding Amazon’s marketing partners to the same standard is a logical extension of this policy and would be a powerful means of combating abusive speech online.

The Board doesn’t need a business justification to take this step. As with the establishment of Amazon corporate diversity and inclusion programs, some policies are undertaken because they are (as Amazon says) “simply right.” Still, there is a compelling business justification for ensuring that Amazon’s marketing partners share its commitment to respectful speech.

Amazon’s customer base is large, diverse and increasingly global; its potential customer base is even more so. To the extent that these customers are the targets of abusive speech on sites where Amazon advertises, it is easier than ever for them to take their business to a competitor and, pursuant to the rise of consumer activism, to encourage others to follow suit. Similarly, Amazon employees who are targets of abusive speech by the company’s advertising partners may perceive the continuation of these partnerships as personally offensive. This could lead to unnecessary turnover and exacerbate the challenge of recruiting and retaining a talented, diverse workforce that reflects the population Amazon hopes to serve.

Allowing these circumstances to continue endangers Amazon’s earnings, growth potential and share value. It ignores external trends, prioritizes short term profit over long term market leadership and favors the maintenance of existing ad placement processes over long term brand value outcomes, all of which run contrary to Amazon’s professed corporate management principles.

For these reasons, we believe the Board of Directors has an obligation to act, and we urge shareholders to vote FOR this proposal.
November 2, 2017

**VIA OVERNIGHT MAIL**

Diana Simpson

Dear Ms. Simpson:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on October 23, 2017, your shareholder proposal regarding the Company’s advertising practices submitted pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2018 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 you are the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received adequate proof that you have satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company. The October 20, 2017 letter from Personal Capital Advisors that you provided is insufficient because it is not from a Depository Trust Company participant, as described below, and does not specify that it is verifying ownership for the one-year period preceding and including October 20, 2017, the date the Proposal was submitted to the Company and instead merely notes that you “recently submitted” a shareholder proposal and refers to “the date [you] submitted that proposal.”

To remedy this defect, you must obtain a new proof of ownership letter specifically verifying your continuous ownership of the required number or amount of Company shares for the one-year period preceding and including October 20, 2017, 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 your shares (usually a broker or a bank) verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017; or

(2) if you have 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 your 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 you continuously held the required number or amount of Company shares for the one-year period.

If you intend to demonstrate ownership by submitting a written statement from the “record” holder of your 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 your broker or bank is a DTC participant by asking your 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. Because your broker or bank is not a DTC participant, you need to submit proof of ownership from the DTC participant through which the shares are held verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017. You should be able to find out the identity of the DTC participant by asking your broker or bank. If your broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through your account statements, because the clearing broker identified on your account statements will generally be a DTC participant. If the DTC participant that holds your shares is not able to confirm your individual holdings but is able to confirm the holdings of your broker or bank, then you need 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 October 20, 2017, the required number or amount of Company shares were continuously held: (i) one from your broker or bank confirming your 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 Ave., 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

ROM/vt

Enclosures

cc:    Mark Hoffman, Amazon.com, Inc.
       Gavin McCraley, Amazon.com, Inc.
November 9, 2017

Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Re: Amazon Shareowner Proposal for 2017 Annual Meeting

To Whom It May Concern:

This letter is verification that the Eric Saul and Diana Simpson JTWROS maintain an account with Pershing Advisor Solutions. The account number is *** and was opened on 09/19/2014. This letter serves as verification that this account, held jointly by Eric Saul and Diana Simpson, has continuously held shares of AMZN. Ms. Simpson owned the shares on Oct. 20, 2017, and continuously for the one year period preceding and including that date. Purchase dates as follows:

09/26/14 – 4 shares
10/20/14 – 1 share
09/26/17 – 1 share

If you need additional information, please contact the client named above.

Sincerely,

Vanessa Daly

Vanessa Daly
GARY N. BOSTON
October 20, 2017

Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Dear Corporate Secretary:

I, Gary N. Boston, join in submitting the enclosed shareowner proposal for inclusion in the proxy statement that Amazon.com, Inc. plans to circulate to shareholders in anticipation of the 2018 annual meeting. The proposal is being submitted under SEC Rule 14a-8 and relates to corporate policies on where Amazon ads and other promotional materials are placed.

I have owned more than $2,000 of Amazon.com stock for longer than a year. A letter from E*Trade Financial confirming that ownership is being sent by separate cover. I intend to continue ownership of at least $2,000 worth of Amazon.com stock through the date of the 2018 annual meeting, which a representative is prepared to attend.

Because there are numerous shareholders supporting this proposal, please direct initial substantive questions or comments about it to our point of contact, Diana Simpson (one of the shareholders associated with this proposal). She can be reached at (818) 571-2520 or diana.simpson@alumni.nd.edu. If you require any additional information about me or my ownership of Amazon.com stock, please contact me through the information provided below.

Thanks,

Gary N. Boston

***
October 24, 2017

**VIA OVERNIGHT MAIL**

Gary N. Boston

***

Dear Mr. Boston:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on October 23, 2017, your shareholder proposal regarding the Company’s advertising practices submitted pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2018 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 you are the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received proof that you have satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company.

To remedy this defect, you must submit sufficient proof of ownership letter verifying your continuous ownership of the required number or amount of Company shares for the one-year period preceding and including October 20, 2017, 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 your shares (usually a broker or a bank) verifying that you continuously held the required number or amount of shares for the one-year period preceding and including October 20, 2017.
Company shares for the one-year period preceding and including October 20, 2017; or

(2) if you have 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 your 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 you continuously held the required number or amount of Company shares for the one-year period.

If you intend to demonstrate ownership by submitting a written statement from the “record” holder of your 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 your broker or bank is a DTC participant by asking your 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.shtml. In these situations, shareholders need to obtain proof of ownership from the DTC participant through which the securities are held, as follows:

(1) If your broker or bank is a DTC participant, then you need to submit a written statement from your broker or bank verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017.

(2) If your broker or bank is not a DTC participant, then you need to submit proof of ownership from the DTC participant through which the shares are held verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017. You should be able to find out the identity of the DTC participant by asking your broker or bank. If your broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through your account statements, because the clearing broker identified on your account statements will generally be a DTC participant. If the DTC participant that holds your shares is not able to confirm your individual holdings but is able to confirm the holdings of your broker or bank, then you need 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 October 20, 2017, the required number or amount of Company shares were continuously held: (i) one from your broker or bank confirming your ownership, and (ii) the other from the DTC participant confirming the broker or bank’s ownership.

In addition, Rule 14a-8(d) of the Exchange Act requires that any shareholder proposal, including any accompanying supporting statement, not exceed 500 words. The Proposal, including the supporting statement, exceeds 500 words. In reaching this conclusion, we have counted superscripted footnote references as words and have counted acronyms as multiple words. To remedy this defect, you must revise the Proposal so that it does not exceed 500 words.

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 Ave., 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

ROM/vt

Enclosures

cc: Diana Simpson
    Mark Hoffman, Amazon.com, Inc.
    Gavin McCraley, Amazon.com, Inc.
October 20, 2017

Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Dear Corporate Secretary:

I, Amy Chen O’Connell, join in submitting the enclosed shareowner proposal for inclusion in the proxy statement that Amazon.com, Inc. plans to circulate to shareholders in anticipation of the 2018 annual meeting. The proposal is being submitted under SEC Rule 14a-8 and relates to corporate policies on where Amazon ads and other promotional materials are placed.

I have owned more than $2,000 of Amazon.com stock for longer than a year. A letter from Scottrade confirming that ownership is being sent by separate cover. I intend to continue ownership of at least $2,000 worth of Amazon.com stock through the date of the 2018 annual meeting, which a representative is prepared to attend.

Because there are numerous shareholders supporting this proposal, please direct initial substantive questions or comments about it to our point of contact, Diana Simpson (one of the shareholders associated with this proposal). She can be reached at (818) 571-2520 or diana.simpson@alumni.nd.edu. If you require any additional information about me or my ownership of Amazon.com stock, please contact me through the information provided below.

Thanks,

Amy Chen O’Connell

***
October 24, 2017

VIA OVERNIGHT MAIL

Amy Chen O’Connell

Dear Ms. Chen O’Connell:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on October 23, 2017, your shareholder proposal regarding the Company’s advertising practices submitted pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2018 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 you are the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received proof that you have satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company.

To remedy this defect, you must submit sufficient proof of ownership letter verifying your continuous ownership of the required number or amount of Company shares for the one-year period preceding and including October 20, 2017, 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 your shares (usually a broker or a bank) verifying that you continuously held the required number or amount of
Company shares for the one-year period preceding and including October 20, 2017; or

(2) if you have 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 your 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 you continuously held the required number or amount of Company shares for the one-year period.

If you intend to demonstrate ownership by submitting a written statement from the “record” holder of your 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 your broker or bank is a DTC participant by asking your 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.aspx. In these situations, shareholders need to obtain proof of ownership from the DTC participant through which the securities are held, as follows:

(1) If your broker or bank is a DTC participant, then you need to submit a written statement from your broker or bank verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017.

(2) If your broker or bank is not a DTC participant, then you need to submit proof of ownership from the DTC participant through which the shares are held verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017. You should be able to find out the identity of the DTC participant by asking your broker or bank. If your broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through your account statements, because the clearing broker identified on your account statements will generally be a DTC participant. If the DTC participant that holds your shares is not able to confirm your individual holdings but is able to confirm the holdings of your broker or bank, then you need 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 October 20, 2017, the required number or amount of Company shares were continuously held: (i) one from your broker or bank confirming your ownership, and (ii) the other from the DTC participant confirming the broker or bank’s ownership.

In addition, Rule 14a-8(d) of the Exchange Act requires that any shareholder proposal, including any accompanying supporting statement, not exceed 500 words. The Proposal, including the supporting statement, exceeds 500 words. In reaching this conclusion, we have counted superscripted footnote references as words and have counted acronyms as multiple words. To remedy this defect, you must revise the Proposal so that it does not exceed 500 words.

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 Ave., 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

ROM/vt

Enclosures

cc: Diana Simpson
Mark Hoffman, Amazon.com, Inc.
Gavin McCraley, Amazon.com, Inc.
October 24, 2017

Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Re: Shareowner proposal for 2018 annual meeting

Dear Corporate Secretary:

I write in connection with the shareowner proposal recently submitted by Amy Chen O’Connell. This will confirm that at the close of business on October 20, 2017, she held 20 shares of Amazon.com, Inc. (AMZN) in an individual IRA account registered in her name and managed by Scottrade, Inc. This will confirm as well that Amy Chen O’Connell continuously has held more than $2,000 worth of Amazon.com, Inc. stock for more than one year prior to this date.

Sincerely,

Lisa Cowan
Financial Services Representative II
Scottrade Inc.
October 20, 2017

Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Dear Corporate Secretary:

I, Kathleen Dennis, join in submitting the enclosed shareowner proposal for inclusion in the proxy statement that Amazon.com, Inc. plans to circulate to shareholders in anticipation of the 2018 annual meeting. The proposal is being submitted under SEC Rule 14a-8 and relates to corporate policies on where Amazon ads and other promotional materials are placed.

I have owned more than $2,000 of Amazon.com stock for longer than a year. A letter from Charles Schwab confirming that ownership is being sent by separate cover. I intend to continue ownership of at least $2,000 worth of Amazon.com stock through the date of the 2018 annual meeting, which a representative is prepared to attend.

Because there are numerous shareholders supporting this proposal, please direct initial substantive questions or comments about it to our point of contact, Diana Simpson (one of the shareholders associated with this proposal). She can be reached at (818) 571-2520 or diana.simpson@alumni.nd.edu. If you require any additional information about me or my ownership of Amazon.com stock, please contact me through the information provided below.

Thanks,

Kathleen Dennis

Kathleen Dennis
October 20, 2017

Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Re: Shareowner proposal for 2018 annual meeting

Dear Corporate Secretary:

I write in connection with the shareowner proposal recently submitted by Kathleen Dennis. This will confirm that on the date Kathleen Dennis submitted that proposal, she held 42 shares of Amazon.com, Inc. stock, which were held of record by this company through Charles Schwab Kathleen Dennis IRA and Trust accounts. This will confirm as well that Kathleen Dennis continuously has held more than $2,000 worth of Amazon.com, Inc. stock for more than one year prior to that date.

Thanks,

Kevin Baner
V.P. Financial Consultant
268 S. State St. Suite 140
Salt Lake City, UT 84111
Charles Schwab, Inc.
November 2, 2017

VIA OVERNIGHT MAIL

Kathleen Dennis

Dear Ms. Dennis:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on October 23, 2017, your shareholder proposal regarding the Company’s advertising practices submitted pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2018 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 you are the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received adequate proof that you have satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company. The October 20, 2017 letter from Charles Schwab that you provided is insufficient because it does not specify that it is verifying ownership for the one-year period preceding and including October 20, 2017, the date the Proposal was submitted to the Company and instead merely notes that you “recently submitted” a shareholder proposal and refers to “the date [you] submitted that proposal.”

To remedy this defect, you must obtain a new proof of ownership letter specifically verifying your continuous ownership of the required number or amount of Company shares for the one-year period preceding and including October 20, 2017, 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 your shares (usually a broker or a bank) verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017; or

(2) if you have 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 your 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 you continuously held the required number or amount of Company shares for the one-year period.

If you intend to demonstrate ownership by submitting a written statement from the “record” holder of your 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 your broker or bank is a DTC participant by asking your 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 your broker or bank is a DTC participant, then you need to submit a written statement from your broker or bank verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017.

(2) If your broker or bank is not a DTC participant, then you need to submit proof of ownership from the DTC participant through which the shares are held verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017. You should be able to find out the identity of the DTC participant by asking your broker or bank. If your broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through your account statements, because the clearing broker identified on your account statements will generally be a DTC participant. If the DTC participant that holds your shares is not able to
confirm your individual holdings but is able to confirm the holdings of your broker or bank, then you need 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 October 20, 2017, the required number or amount of Company shares were continuously held: (i) one from your broker or bank confirming your 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 Ave., 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

ROM/vt

Enclosures

cc: Diana Simpson
    Mark Hoffman, Amazon.com, Inc.
    Gavin McCraley, Amazon.com, Inc.
From: Kathleen Dennis |
Sent: Wednesday, December 6, 2017 4:13 PM
To: Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: Amazon shareholder proposal

I am attaching a copy of a returned letter sent to you by Charles Schwab dated Nov 7th and mailed on that same day. This letter was written to satisfy additional requirements you specified in your letter dated November 2nd. This letter confirms that Kathleen Dennis was a record owner of Amazon.com stock for a period of time more than one year.

The letter was returned to Charles Schwab yesterday undeliverable. See attached envelope and letter below.

Hopefully you will accept this as proof that the letter was mailed in a timely manner but not received by you.
November 7, 2017

Ronald O. Mueller
1050 Connecticut Avenue, N.W.
Washington, DC 20036

Re: Shareowner proposal for 2018 annual meeting

Dear Mr. Mueller:

This letter is to clarify a letter previously sent on October 20, 2017 regarding a shareholder proposal regarding Amazon.com, Inc.'s advertising practices.

I write in connection with the shareowner proposal recently submitted by Kathleen Dennis on October 20, 2017. This will confirm that on the date Kathleen Dennis submitted her shareholder proposal, October 20, 2017 she held 25 shares of Amazon.com, Inc. stock, purchased 10/24/2014, 2 shares purchased 5/6/2014 and 15 shares purchased 10/24/2014. These shares were held of record by this company, a DTC participant, in Charles Schwab Kathleen Dennis IRA and Trust accounts. This will confirm therefore that Kathleen Dennis is the record owner of Amazon.com Inc. shares and has continuously held more than $2,000 worth of Amazon.com, Inc. stock for more than one year prior to her shareholder proposal date.

Kevin Banner
Financial Consultant
Charles Schwab, Inc.
268 S. State St Ste 140
Salt Lake City, UT 84111
801-239-2084
MARY HAWKINS
October 10, 2017

Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Dear Corporate Secretary:

I, Mary Hopkins, join in submitting the enclosed shareholder proposal for inclusion in the proxy statement that Amazon.com, Inc. plans to circulate to shareholders in anticipation of the 2018 annual meeting. The proposal is being submitted under SEC Rule 14a-8 and relates to corporate policies on where Amazon sets and other promotional materials are placed.

I have owned more than $1,000 of Amazon.com stock for longer than a year. A letter from its Ameritrade confirming that ownership is being sent by separate cover. I intend to continue ownership of at least $1,000 worth of Amazon.com stock through the date of the 2018 annual meeting, which a representative is prepared to attend.

Because there are numerous shareholders supporting the proposal, please direct rebuttals or substantive questions or comments about it to our point of contact, Dana Simpson. (One of the shareholders associated with this proposal). She can be reached at (818) 571-2540 or dana.simpson@thehouse.net.

If you require any additional information about me or my ownership of Amazon.com stock, please contact me through the information provided below.

Thanks,

Mary Hopkins***
October 24, 2017

VIA OVERNIGHT MAIL

Mary Hawkins

***

Dear Ms. Hawkins:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on October 23, 2017, your shareholder proposal regarding the Company’s advertising practices submitted pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2018 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 you are the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received proof that you have satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company.

To remedy this defect, you must submit sufficient proof of ownership letter verifying your continuous ownership of the required number or amount of Company shares for the one-year period preceding and including October 20, 2017, 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 your shares (usually a broker or a bank) verifying that you continuously held the required number or amount of
Company shares for the one-year period preceding and including October 20, 2017; or

(2) if you have 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 your 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 you continuously held the required number or amount of Company shares for the one-year period.

If you intend to demonstrate ownership by submitting a written statement from the “record” holder of your 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 your broker or bank is a DTC participant by asking your 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.aspx. In these situations, shareholders need to obtain proof of ownership from the DTC participant through which the securities are held, as follows:

(1) If your broker or bank is a DTC participant, then you need to submit a written statement from your broker or bank verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017.

(2) If your broker or bank is not a DTC participant, then you need to submit proof of ownership from the DTC participant through which the shares are held verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017. You should be able to find out the identity of the DTC participant by asking your broker or bank. If your broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through your account statements, because the clearing broker identified on your account statements will generally be a DTC participant. If the DTC participant that holds your shares is not able to confirm your individual holdings but is able to confirm the holdings of your broker or bank, then you need 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 October 20, 2017, the required number or amount of Company shares were continuously held: (i) one from your broker or bank confirming your ownership, and (ii) the other from the DTC participant confirming the broker or bank’s ownership.

In addition, Rule 14a-8(d) of the Exchange Act requires that any shareholder proposal, including any accompanying supporting statement, not exceed 500 words. The Proposal, including the supporting statement, exceeds 500 words. In reaching this conclusion, we have counted superscripted footnote references as words and have counted acronyms as multiple words. To remedy this defect, you must revise the Proposal so that it does not exceed 500 words.

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 Ave., N.W., Washington, DC 20036. Alternatively, you may transmit any response by email to me at rmuller@gibsondund.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

ROM/vt

Enclosures

cc: Diana Simpson
    Mark Hoffman, Amazon.com, Inc.
    Gavin McCraley, Amazon.com, Inc.
11/05/2017

Mary Hawkins

Re: Your TD Ameritrade Account Ending in

Dear Corporate Secretary:

I write in connection with the shareowner proposal recently submitted by Mary Hawkins et alia. This will confirm that on Oct 20th, 2017 Mary Hawkins submitted that proposal, she held 4 shares of Amazon.com, Inc. stock, which were held of record by this company through TD Ameritrade. This will confirm as well that Mary Hawkins continuously has held more than $2,000 worth of Amazon.com, Inc. stock for more than one year prior to that date.

If we can be of any further assistance, please let us know. Just log in to your account and go to the Message Center to write us. You can also call Client Services at 800-669-3900. We're available 24 hours a day, seven days a week.

Sincerely,

Heather Bunz
Resource Specialist
TD Ameritrade

This information is furnished as part of a general information service and TD Ameritrade shall not be liable for any damages arising out of any inaccuracy in the information. Because this information may differ from your TD Ameritrade monthly statement, you should rely only on the TD Ameritrade monthly statement as the official record of your TD Ameritrade account.

Market volatility, volume, and system availability may delay account access and trade executions.

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February 1, 2017

Dave Kling
Corporate Secretary
Facebook, Inc.
1601 Willow Road
Menlo Park, CA 94025

Re: Shareholder proposal for 2017 annual meeting

Dear Mr. Kling:

I submit the enclosed shareowner proposal for inclusion in the proxy statement that Facebook, Inc. plans to circulate to shareowners in connection with the 2017 annual meeting. The proposal is being submitted under SEC Rule 14a-8 and relates to an independent chair of the board of directors.

I am located at the address shown above. I have beneficially owned more than $2,000 worth of Facebook common stock for longer than a year. A letter from TD Ameritrade, the record holder, confirming my ownership is being sent by separate cover. I intend to continue ownership of at least $2,000 worth of Facebook common stock through the date of the 2017 annual meeting. My co-sponsors will be submitting materials under separate cover.

I would be pleased to discuss the issues presented by this proposal with you. If you require any additional information, please contact Ms. Lisa Lindsley who is advising me on this issue. Ms. Lindsley can be reached via email at lisa@sumofus.org or via phone at (201) 321-0301.

Very truly yours,

[Signature]

A copy of my earlier letter...
October 20, 2017

Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Dear Corporate Secretary:

I, Liam S. McElhone, join in submitting the enclosed shareowner proposal for inclusion in the proxy statement that Amazon.com, Inc. plans to circulate to shareholders in anticipation of the 2018 annual meeting. The proposal is being submitted under SEC Rule 14a-8 and relates to corporate policies on where Amazon ads and other promotional materials are placed.

I have owned more than $2,000 of Amazon.com stock for longer than a year. A letter from Charles Schwab confirming that ownership is being sent by separate cover. I intend to continue ownership of at least $2,000 worth of Amazon.com stock through the date of the 2018 annual meeting, which a representative is prepared to attend.

Because there are numerous shareholders supporting this proposal, please direct initial substantive questions or comments about it to our point of contact, Diana Simpson (one of the shareholders associated with this proposal). She can be reached at (818) 571-2520 or diana.simpson@alumni.nd.edu. If you require any additional information about me or my ownership of Amazon.com stock, please contact me through the information provided below.

Thanks,

[Signature]
Liam S. McElhone

***

*** FISMA & OMB Memorandum M-07-16
October 20, 2017

Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Re: Shareowner proposal for 2018 annual meeting

Dear Corporate Secretary:

I write in connection with the shareowner proposal I recently submitted. I have attached confirmation that on the date I submitted that proposal, I held more than $2,000 shares of Amazon.com, Inc. stock, which was held of record by this company through Merrill Lynch. This confirmation also confirms that I continuously held more than $2,000 worth of Amazon.com, Inc. stock for more than one year prior to that date.

Thanks,

[Signature]
RE: Verification of Deposit

Important Notice

This is in response to the Verification of Deposit (VOD) request for the Merrill Lynch account of Liam McElhone.


Signature of Merrill Lynch Branch Office Management Team (OMT)

Dawn Durbin
Printed Name

301-230-6673
Phone Number

Please be advised, our cash management account programs permit account holders to access the assets in the account by Visa card and checks, which are drawn and processed against a Merrill Lynch account maintained for the customer at Bank of America, N.A. However, the account holder does not maintain a depository balance at that bank. The information provided above may change daily due to activity in the account and/or changes in market value of assets held in the account. This information is provided as a courtesy and Merrill Lynch is not liable or responsible for any decisions made, in whole or in part, on reliance upon this information.

This information is furnished to you in strict confidence in response to your request and is solely for your use for the purposes described in the Verification of Deposit request. If you have any questions, please contact the person whose signature appears above at the phone number provided. This information is provided as a
courtesy and Merrill Lynch is not liable or responsible for any decisions made, in whole or part, on reliance upon this information.

Merrill Lynch
Bank of America Corporation

L-05-17

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<th>Are Not Bank Guaranteed</th>
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November 2, 2017

VIA OVERNIGHT MAIL

Liam S. McElhone

Dear Mr. McElhone:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on October 23, 2017, your shareholder proposal regarding the Company’s advertising practices submitted pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2018 Annual Meeting of Shareholders (the “Proposal”).

The Proposal contains a procedural deficiency, 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 you are the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received adequate proof that you have satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company. The October 20, 2017 letter from Merrill Lynch that you provided is insufficient because it does not state that the shares were held continuously during the required one-year period.

To remedy this defect, you must obtain a new proof of ownership letter verifying your continuous ownership of the required number or amount of Company shares for the one-year period preceding and including October 20, 2017, 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 your shares (usually a broker or a bank) specifically verifying that you continuously held the required number or
amount of Company shares for the one-year period preceding and including October 20, 2017; or

(2) if you have 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 your 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 you continuously held the required number or amount of Company shares for the one-year period.

If you intend to demonstrate ownership by submitting a written statement from the “record” holder of your 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 your broker or bank is a DTC participant by asking your 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 your broker or bank is a DTC participant, then you need to submit a written statement from your broker or bank verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017.

(2) If your broker or bank is not a DTC participant, then you need to submit proof of ownership from the DTC participant through which the shares are held verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017. You should be able to find out the identity of the DTC participant by asking your broker or bank. If your broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through your account statements, because the clearing broker identified on your account statements will generally be a DTC participant. If the DTC participant that holds your shares is not able to confirm your individual holdings but is able to confirm the holdings of your broker or bank, then you need 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 October 20, 2017, the required number or amount of Company shares were continuously held: (i) one from your broker or bank confirming your 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 Ave., 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

ROM/vt

Enclosures

cc: Diana Simpson
    Mark Hoffman, Amazon.com, Inc.
    Gavin McCraley, Amazon.com, Inc.
From: Liam McElhone
Sent: Tuesday, November 7, 2017 7:24 PM
To: Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: Amazon Shareholder Matter

Dear Mr. Mueller:

I am writing in response to your letter dated November 2, 2017, regarding my Amazon shareholder proposal.

I purchased 20 shares of AMZ in January 2000 (currently valued in excess of $20,000). Those shares were held with Charles Schwab continuously from January 2000 until September 2017 when they were transferred to Merrill Lynch (together with the original acquisition date, cost basis, etc.). Merrill Lynch was, therefore, able to issue the letter to Amazon indicating that I currently own shares purchased in January 2000 currently in your possession.

Ironically, I made the transfer to Merrill Lynch explicitly because Charles Schwab would not (after considerable effort and escalation on my part) issue a letter substantiating my ownership interest in AMZ (they offered only to provide statements).

Given these circumstances, while understanding that SEC regulations exist, I am asking for direction from you to allow me to preserve my shareholder rights. Can I provide 11 months of Schwab statements [which would in general show purchases and sales of various securities but specifically in my case show no change in my AMZ holdings] together with a letter from Merrill Lynch representing continuous ownership after the transfer?

Please advise. My interest in this proposal is substantial.

Sincerely -

LSM
October 20, 2017

Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Dear Corporate Secretary:

I, Bryan Schmidt, join in submitting the enclosed shareowner proposal for inclusion in the proxy statement that Amazon.com, Inc. plans to circulate to shareholders in anticipation of the 2018 annual meeting. The proposal is being submitted under SEC Rule 14a-8 and relates to corporate policies on where Amazon ads and other promotional materials are placed.

I have owned more than $2,000 of Amazon.com stock for longer than a year. A letter from Vanguard confirming that ownership is being sent by separate cover. I intend to continue ownership of at least $2,000 worth of Amazon.com stock through the date of the 2018 annual meeting, which a representative is prepared to attend.

Because there are numerous shareholders supporting this proposal, please direct initial substantive questions or comments about it to our point of contact, Diana Simpson (one of the shareholders associated with this proposal). She can be reached at (818) 571-2520 or diana.simpson@alumni.nd.edu. If you require any additional information about me or my ownership of Amazon.com stock, please contact me through the information provided below.

Thanks,

Bryan Schmidt

[Signature]
October 24, 2017

VIA EMAIL

Bryan Schmidt

Dear Mr. Schmidt:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on October 23, 2017, your shareholder proposal regarding the Company’s advertising practices submitted pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2018 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 you are the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received proof that you have satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company.

To remedy this defect, you must submit sufficient proof of ownership letter verifying your continuous ownership of the required number or amount of Company shares for the one-year period preceding and including October 20, 2017, 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 your shares (usually a broker or a bank) verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017; or
(2) if you have 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 your 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 you continuously held the required number or amount of Company shares for the one-year period.

If you intend to demonstrate ownership by submitting a written statement from the “record” holder of your 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 your broker or bank is a DTC participant by asking your 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 your broker or bank is a DTC participant, then you need to submit a written statement from your broker or bank verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017.

(2) If your broker or bank is not a DTC participant, then you need to submit proof of ownership from the DTC participant through which the shares are held verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017. You should be able to find out the identity of the DTC participant by asking your broker or bank. If your broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through your account statements, because the clearing broker identified on your account statements will generally be a DTC participant. If the DTC participant that holds your shares is not able to confirm your individual holdings but is able to confirm the holdings of your broker or bank, then you need 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 October 20, 2017, the required number or amount of Company shares were continuously held: (i) one from your broker
or bank confirming your ownership, and (ii) the other from the DTC participant confirming the broker or bank’s ownership.

In addition, Rule 14a-8(d) of the Exchange Act requires that any shareholder proposal, including any accompanying supporting statement, not exceed 500 words. The Proposal, including the supporting statement, exceeds 500 words. In reaching this conclusion, we have counted superscripted footnote references as words and have counted acronyms as multiple words. To remedy this defect, you must revise the Proposal so that it does not exceed 500 words.

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 Ave., 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

ROM/vt

Enclosures

cc: Diana Simpson
     Mark Hoffman, Amazon.com, Inc.
     Gavin McCraley, Amazon.com, Inc.
October 20, 2017

Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Dear Corporate Secretary:

I, S. Sabina Wolfson, join in submitting the enclosed shareowner proposal for inclusion in the proxy statement that Amazon.com, Inc. plans to circulate to shareholders in anticipation of the 2018 annual meeting. The proposal is being submitted under SEC Rule 14a-8 and relates to corporate policies on where Amazon ads and other promotional materials are placed.

I have owned more than $2,000 of Amazon.com stock for longer than a year. A letter from TD Ameritrade confirming that ownership is being sent by separate cover. I intend to continue ownership of at least $2,000 worth of Amazon.com stock through the date of the 2018 annual meeting, which a representative is prepared to attend.

Because there are numerous shareholders supporting this proposal, please direct initial substantive questions or comments about it to our point of contact, Diana Simpson (one of the shareholders associated with this proposal). She can be reached at (818) 571-2520 or diana.simpson@alumni.nd.edu.

If you require any additional information about me or my ownership of Amazon.com stock, please contact me through the information provided below.

Thanks,

S. Sabina Wolfson
S. Sabina Wolfson
October 24, 2017

VIA OVERNIGHT MAIL

S. Sabina Wolfson

Dear Dr. Wolfson:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on October 23, 2017, your shareholder proposal regarding the Company’s advertising practices submitted pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2018 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 you are the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received proof that you have satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company.

To remedy this defect, you must submit sufficient proof of ownership letter verifying your continuous ownership of the required number or amount of Company shares for the one-year period preceding and including October 20, 2017, 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 your shares (usually a broker or a bank) verifying that you continuously held the required number or amount of
Company shares for the one-year period preceding and including October 20, 2017; or

(2) if you have 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 your 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 you continuously held the required number or amount of Company shares for the one-year period.

If you intend to demonstrate ownership by submitting a written statement from the “record” holder of your 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 your broker or bank is a DTC participant by asking your 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 your broker or bank is a DTC participant, then you need to submit a written statement from your broker or bank verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017.

(2) If your broker or bank is not a DTC participant, then you need to submit proof of ownership from the DTC participant through which the shares are held verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including October 20, 2017. You should be able to find out the identity of the DTC participant by asking your broker or bank. If your broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through your account statements, because the clearing broker identified on your account statements will generally be a DTC participant. If the DTC participant that holds your shares is not able to confirm your individual holdings but is able to confirm the holdings of your broker or bank, then you need 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 October 20, 2017, the required number or amount of Company shares were continuously held: (i) one from your broker or bank confirming your ownership, and (ii) the other from the DTC participant confirming the broker or bank’s ownership.

In addition, Rule 14a-8(d) of the Exchange Act requires that any shareholder proposal, including any accompanying supporting statement, not exceed 500 words. The Proposal, including the supporting statement, exceeds 500 words. In reaching this conclusion, we have counted superscripted footnote references as words and have counted acronyms as multiple words. To remedy this defect, you must revise the Proposal so that it does not exceed 500 words.

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 Ave., 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

ROM/vt

Enclosures

cc: Diana Simpson
    Mark Hoffman, Amazon.com, Inc.
    Gavin McCraley, Amazon.com, Inc.
October 26th 2017

S Sabina Wolfson

Re: Your TD Ameritrade account

Dear S Sabina Wolfson

Thank you for allowing me to assist you today. As you requested, this letter is to confirm that you purchased 25 shares of Amazon Com Inc (AMZN) on January 9th, 2012 and have continuously owned these shares as of the start of business on October 26th, 2017.

If we can be of any further assistance, please let us know. Just log in to your account and go to Client Services > Message Center to write us. You can also call Client Services at 800-669-3900. We're available 24 hours a day, seven days a week.

Sincerely,

Michael Garrigan
Resource Specialist
TD Ameritrade

This information is furnished as part of a general information service and TD Ameritrade shall not be liable for any damages arising out of any inaccuracy in the information. Because this information may differ from your TD Ameritrade monthly statement, you should rely only on the TD Ameritrade monthly statement as the official record of your TD Ameritrade account.

Market volatility, volume, and system availability may delay account access and trade executions.

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October 20, 2017

Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Dear Corporate Secretary:

I, Spencer Vislick, join in submitting the enclosed shareowner proposal for inclusion in the proxy statement that Amazon.com, Inc. plans to circulate to shareholders in anticipation of the 2018 annual meeting. The proposal is being submitted under SEC Rule 14a-8 and relates to corporate policies on where Amazon ads and other promotional materials are placed.

I have owned more than $2,000 of Amazon.com stock for longer than a year. A letter from Charles Schwab & Co., Inc. confirming that ownership is being sent by separate cover. I intend to continue ownership of at least $2,000 worth of Amazon.com stock through the date of the 2018 annual meeting, which a representative is prepared to attend.

Because there are numerous shareholders supporting this proposal, please direct initial substantive questions or comments about it to our point of contact, Diana Simpson (one of the shareholders associated with this proposal). She can be reached at (818) 571-2520 or diana.simpson@alumni.nd.edu. If you require any additional information about me or my ownership of Amazon.com stock, please contact me through the information provided below.

Thanks,

Spencer Vislick

***
October 24, 2017

VIA OVERNIGHT MAIL

Spencer Visick

***

Dear Mr. Visick:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on October 23, 2017, your shareholder proposal regarding the Company’s advertising practices submitted pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2018 Annual Meeting of Shareholders (the “Proposal”).

Rule 14a-8(d) of the Exchange Act requires that any shareholder proposal, including any accompanying supporting statement, not exceed 500 words. The Proposal, including the supporting statement, exceeds 500 words. In reaching this conclusion, we have counted superscripted footnote references as words and have counted acronyms as multiple words. To remedy this defect, you must revise the Proposal so that it does not exceed 500 words.

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 Ave., 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

ROM/vt

Enclosure

cc: Diana Simpson
Mark Hoffman, Amazon.com, Inc.
Gavin McCraley, Amazon.com, Inc.
October 20, 2017

Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Re: Shareowner proposal for 2018 annual meeting

Dear Corporate Secretary:

I write in connection with the shareowner proposal recently submitted by Diana Simpson, myself and others. This will confirm that on the date of the submitted that proposal, I held 389 shares of Amazon.com, Inc. stock, which were held of record by Charles Schwab & Co. This will confirm as well that I, Spencer Visick, continuously has held more than $2,000 worth of Amazon.com, Inc. stock for more than one year prior to that date.

I have included a letter of confirmation from Charles Schwab & Co., Inc. Please contact me if you need any more information.

Thanks,

[Signature]

Spencer Visick
October 16, 2017

Spencer Visick
Individual Brokerage

Account #: ***
Questions: +1 (877) 561-1918 x34853

Here is the information you requested.

Dear Spencer Visick,

I'm writing in regards to your request for confirmation of ownership of Amazon.com, Inc. (CUSIP 023135106) in the above referenced account.

As of the writing of this letter you hold 389 shares of Amazon.com, Inc.

Thank you for choosing Schwab. We appreciate your business and look forward to serving you in the future. If you have any questions, please call me or any Client Service Specialist at +1 (877) 561-1918 x34853.

Sincerely,

Rene Teran
Help Desk Specialist | CS&S Help Desk
2423 E Lincoln Dr
Phoenix, AZ 85016-1215