



DIVISION OF
CORPORATION FINANCE

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

April 5, 2018

Stephen Sacks

Re: Amazon.com, Inc.
Incoming letter dated January 21, 2018

Dear Mr. Sacks:

This letter is in response to your correspondence dated January 21, 2018 concerning the shareholder proposal (the "Proposal") you submitted to Amazon.com, Inc. (the "Company"). On January 18, 2018, we issued a no-action response expressing our informal view that the Company could exclude the Proposal from its proxy materials for its upcoming annual meeting. You have asked us to reconsider our position. After reviewing the information contained in your correspondence, we find no basis to reconsider our position.

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,

Elizabeth M. Murphy
Associate Director, Legal

Enclosure

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

January 21, 2018

Division of Corporate Finance
US Securities and Exchange Commission
Washington, DC

Dear Sirs:

Rule 14a-8 no action Amazon.com Inc. /Stephen Sacks

I would be very much appreciative if someone could take another look at your determination.

Your January 19 letter concurring in the Gibson Dunn no action request summarizes that this proposal is about showerheads. It's not. It misses the critical point. It is about global warming mitigation by giving listing preference to low flow showerheads. The proposal is analogous to my 2013 proposal to Choice Hotels for low flow showerheads in hotel rooms. For that proposal the SEC staff wrote that "The Choice Hotel proposal primarily focuses on the significant policy issue of global warming and does not seek to micromanage the company to such a degree that exclusion of the proposal would be appropriate."

The present proposal has less degree of micromanagement in that it does not suggest to Amazon.com Inc. what type showerheads they can or cannot sell, rather the order of the listing. The 2013 Choice Hotel proposal discussed using low flow showerheads in hotel rooms. Beyond this it is my understanding (admittedly I could be wrong on this) that important policy issues, global warming is one such issue, an issue that is of paramount importance, can take precedence over ordinary business concerns such as micromanagement. The Choice Proposal and the issue of global warming were discussed in my earlier response to the Gibson Dunn no action request.

Perhaps my present proposal could have been more clear to a reviewer if I had began if with a statement that the proposal is about global warming. That however does not change the nature of what is proposed. Thank you for your consideration.

Sincerely,

Stephen Sacks (proponent)—
