



DIVISION OF
CORPORATION FINANCE

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

April 9, 2019

Elizabeth A. Ising
Gibson, Dunn & Crutcher LLP
shareholderproposals@gibsondunn.com

Re: The TJX Companies, Inc.
Incoming letter dated February 4, 2019

Dear Ms. Ising:

This letter is in response to your correspondence dated February 4, 2019 and April 3, 2019 concerning the shareholder proposal (the "Proposal") submitted to The TJX Companies, Inc. (the "Company") by Patricia M. Silver (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. We also have received correspondence on the Proponent's behalf dated March 6, 2019 and April 4, 2019. 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/corpfina/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,

M. Hughes Bates
Special Counsel

Enclosure

cc: Sanford J. Lewis
sanfordlewis@strategiccounsel.net

April 9, 2019

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: The TJX Companies, Inc.
Incoming letter dated February 4, 2019

The Proposal requests that the Company amend its Vendor Code of Conduct, or take equivalent action in other enforceable governance documents, to establish a consistent policy on prevention of cruelty to animals in the supply chain.

There appears to be some basis for your view that the Company may exclude the Proposal under rule 14a-8(i)(10). Based on the information you have presented, including the amended Vendor Code of Conduct, it appears that the Company's policies, practices and procedures compare favorably with the guidelines of the Proposal and that the Company has, therefore, substantially implemented the Proposal. 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)(10).

Sincerely,

Michael Killoy
Attorney-Adviser

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.

SANFORD J. LEWIS, ATTORNEY

Via electronic mail

April 4, 2019

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

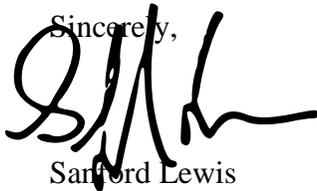
Re: Shareholder Proposal to The TJX Companies, Inc. Regarding Cruelty to Animals on Behalf of Harrington Investments, on behalf of Patricia M. Silver – Supplemental Reply

Ladies and Gentlemen:

Harrington Investments, on behalf of Patricia M. Silver (the “Proponent”) is beneficial owner of common stock of The TJX Companies, Inc. (the “Company”) and has submitted a shareholder proposal (the “Proposal”) to the Company. We previously submitted a response to the Company's no action request on March 6. I have been asked by the Proponent to respond to the supplemental no action request letter dated April 3, 2019 (“Company Letter”) sent to the Securities and Exchange Commission by Elizabeth Ising of Gibson Dunn.

The latest actions by the Company go no further than its existing policies to fulfill the core request of the proposal that the company establish a *consistent policy on prevention of cruelty to animals in the supply chain*. As we documented in our prior reply, requiring compliance with the laws applicable to source countries does not constitute a “consistent policy”. Quite to the contrary, it leaves the Company vulnerable to the concerns regarding inconsistent policy across the supply chain, and therefore fails to address the essential purpose and guidelines of the proposal. The details provided in our initial response suffice to demonstrate that the Proposal is not substantially implemented.

Sincerely,

A handwritten signature in black ink, appearing to be 'S. Lewis', written over the word 'Sanford Lewis'.

Sanford Lewis

cc: Elizabeth A. Ising

April 3, 2019

VIA E-MAIL

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

Re: *The TJX Companies, Inc.*
Supplemental Letter Regarding Shareholder Proposal of Patricia M. Silver
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

On February 4, 2019, we submitted a letter (the “No-Action Request”) on behalf of our client, The TJX Companies, Inc. (the “Company”), notifying the staff of the Division of Corporation Finance (the “Staff”) that the Company intends to omit from its proxy statement and form of proxy for its 2019 Annual Meeting of Shareholders (collectively, the “2019 Proxy Materials”) a shareholder proposal (the “Proposal”) and statements in support thereof submitted by Harrington Investments, Inc. on behalf of Patricia M. Silver (the “Proponent”). The No-Action Request indicated our belief that the Proposal may be excluded from the 2019 Proxy Materials pursuant to Rule 14a-8(i)(10) because the Company has substantially implemented the Proposal, which requests that the Company amend its Vendor Code of Conduct¹ (the “Code”) or “take equivalent action . . . to establish a consistent policy on prevention of cruelty to animals in the supply chain.” The Code details the legal and ethical sourcing principles that apply to vendors from which the Company sources its merchandise. The Code and the terms and conditions of the Company’s forms of purchase order require that merchandise vendors, as well as subcontractors and third parties used by merchandise vendors in the production of goods sold by the Company, comply with all applicable laws and regulations, which include those related to animal welfare or the prevention of cruelty to animals.

Subsequent to the submission of the No-Action Request, the Company determined that it was appropriate to further clarify the Code in order to make the Company’s existing policy with respect to the prevention of cruelty to animals more explicit. Accordingly, and consistent with the Company’s existing policy, the Code was amended to explicitly include animal protection laws as among those laws with which the Company’s merchandise vendors are required to comply. The amended Code provides: “Our vendors and the factories in which the merchandise they sell us is manufactured (collectively, our “vendors”) must comply with all applicable laws

¹ The Code is available at <https://www.tjx.com/responsibility/responsible-business/social-compliance/vendor-code-of-conduct>.

GIBSON DUNN

Office of Chief Counsel
Division of Corporation Finance
April 3, 2019
Page 2

and regulations, including, but not limited to, animal protection laws and all laws, regulations, and internationally adopted restrictions concerning bribery and corruption” (with new text underlined). On April 2, 2019, the Company advised the Proponent of this Code amendment and reiterated its belief that the Company’s existing policies, including the amended Code, address the Proposal’s request. In its response, the Proponent declined to withdraw the Proposal. *See Exhibit A.*

We believe the Code amendment further demonstrates that the Company has substantially implemented the Proposal. As discussed in the No-Action Request, because the Code and the forms of purchase order require that merchandise vendors comply with all applicable laws and regulations, a violation of an applicable law or regulation pertaining to the prevention of cruelty to animals or animal welfare would be a violation of the Code and a breach of warranty under the forms of purchase order that could result in, among other things, corrective action, cancellation of the purchase order(s), and/or termination of the business relationship. To further underscore the Company’s consistent policy, the Code now prominently and explicitly requires compliance with all applicable animal protection laws. Therefore, the Proposal remains excludable under Rule 14a-8(i)(10).

In light of the foregoing and the No-Action Request, we respectfully request that the Staff concur that it will take no action if the Company excludes the Proposal from its 2019 Proxy Materials. 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) 955-8287 or Alicia C. Kelly, Executive Vice President, General Counsel and Secretary at the Company, at (508) 390-6527.

Sincerely,



Elizabeth A. Ising

Enclosures

cc: Alicia C. Kelly, The TJX Companies, Inc.
John C. Harrington, President, Harrington Investments, Inc.
Brianna Harrington, Research Analyst, Shareholder Advocacy Coordinator, Harrington Investments, Inc.
Patricia M. Silver, c/o Harrington Investments, Inc.

EXHIBIT A

From: Jill DiGiovanni <jill_digiovanni@tjx.com>
Sent: Tuesday, April 2, 2019 9:32 AM
To: Brianna Harrington; John Harrington:
Cc: Alicia Kelly
Subject: TJX - shareholder proposal - revision to Vendor Code of Conduct

Brianna, John,

I'm reaching out to let you know about a clarification we recently made to our Vendor Code of Conduct.

As you are aware, our Vendor Code of Conduct is a policy that, by its terms, requires our merchandise vendors, as well as any subcontractors and other third parties our merchandise vendors may use in the production or distribution of goods offered for sale in our stores or online, to act in accordance with all applicable laws and regulations when manufacturing products that we offer for sale. This includes compliance with every applicable law and regulation regarding animal protection.

We recently clarified our Vendor Code of Conduct to make our position more explicit. Our Vendor Code of Conduct, which you can read in full at <https://www.tjx.com/responsibility/responsible-business/social-compliance/vendor-code-of-conduct>, states that: "Our vendors and the factories in which the merchandise they sell us is manufactured (collectively, our "vendors") must comply with all applicable laws and regulations, including, but not limited to, animal protection laws and all laws, regulations, and internationally adopted restrictions concerning bribery and corruption."

We believe that this clarification within our Vendor Code of Conduct addresses an objective of the proposal's request, and while we have not withdrawn our request to the staff of the Division of Corporate Finance to exclude the proposal, we are kindly requesting that Harrington agree to withdraw the proposal.

We are working on finalizing our proxy statement and hope to hear from you soon.

Best regards,
Jill

JILL A. DIGIOVANNI
/ Senior Attorney - Securities and Governance
/ The TJX Companies, Inc.
/ 770 Cochituate Road, Framingham, Massachusetts 01701
/ T 508-390-2972
tjx.com



From: Brianna Harrington <brianna@harringtoninvestments.com>
Date: April 2, 2019 at 5:25:08 PM EDT
To: Jill DiGiovanni <jill_digiovanni@tjx.com>
Cc: "John Harrington:" <john@harringtoninvestments.com>, Sanford Lewis <sanfordlewis@strategiccounsel.net>, "alicia_kelly@tjx.com" <alicia_kelly@tjx.com>
Subject: [External] Re: TjX - shareholder proposal - revision to Vendor Code of Conduct

Dear Ms. DiGiovanni,

Thank you for your email informing us of the updates TjX has made to its website regarding the language added to TjX's Vendor Code of Conduct, specifying the company's "compliance with every applicable law and regulation regarding animal protection."

Although we appreciate the attempt by TjX to pay more attention to the matter of animal welfare, we do not believe this is an adequate revision of the Vendor Code of Conduct, but a mere reiteration of the company's legal compliance which is already required by law.

As expressed in our response to TjX's request to exclude our proposal, merely complying with all applicable laws and regulations is insufficient to ensure the humane and ethical treatment of animals throughout your supply chain, seeing as laws and regulations vary across the globe which do not provide adequate protection against animal cruelty:

"... many of the vendors and manufacturers creating or contributing to products in the Company's supply chain operate in countries where 1. there are no animal welfare laws or legal standards of humane animal treatment; or 2. existing animal welfare laws are weak or inconsistently enforced, or not enforced at all. Many of the countries that are major producers of animal-derived textiles and finished goods are notorious for their inhumane treatment of animals used in the international clothing industry. The issue is compounded by the fact that, in addition to variable and sometimes completely absent local laws protecting animal welfare, there is no overarching international law addressing the prevention of animal cruelty.

In effect, this means that the Company's current approach of requiring vendors and manufacturers to "comply with all applicable laws and regulations" cannot amount to the "consistent policy on the prevention of animal cruelty" to animals in the Company's supply chain that is sought by the Proposal – in many cases, the Company's existing approach would amount to a lack of protection for animal welfare altogether."

SANFORD J. LEWIS, ATTORNEY

Via electronic mail

March 6, 2019

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

Re: Shareholder Proposal to The TJX Companies, Inc. Regarding Cruelty to Animals on Behalf of Patricia M. Silver

Ladies and Gentlemen:

Patricia M. Silver (the “Proponent”) is beneficial owner of common stock of The TJX Companies, Inc. (the “Company”). Harrington Investments Inc. has submitted a shareholder proposal (the “Proposal”) to the Company. I have been asked by the Proponent to respond to the letter dated February 4, 2019 (“Company Letter”) sent to the Securities and Exchange Commission by Elizabeth Ising of Gibson Dunn. In that letter, the Company contends that the Proposal may be excluded from the Company’s 2019 proxy statement.

I have reviewed the Proposal, as well as the letter sent by the Company, and based upon the foregoing, as well as the relevant rules, it is my opinion that the Proposal must be included in the Company’s 2019 proxy materials and that it is not excludable under Rule 14a-8. A copy of this letter is being emailed concurrently to Elizabeth Ising of Gibson Dunn.

SUMMARY

The Proposal, *Congruency in Company Values on Animal Welfare*, challenges the incongruity between the Company’s stated corporate “values” of being mindful of its environmental impact and operating its business in an ethical manner, and the complete absence of any language or reference to animal welfare in its corporate and governance documents. The Resolved clause requests that the Company establish a consistent policy on the prevention of animal cruelty to animals in its supply chain by amending its existing Vendor Code of Conduct or taking equivalent action in other enforceable governance documents.

The Company Letter claims its existing policies, specifically its current Vendor Code of Conduct (“the Code”), substantially implements the Proposal because the Code requires “merchandise vendors in the Company’s supply chain, as well as the factories in which the merchandise they sell the Company is manufactured, to comply with all applicable laws and regulations” of the

countries in which they are regulated.¹ The Company argues that this language, combined with the Company's purchase order forms which require merchandise vendors to warrant they are in compliance with this requirement, relates to animal welfare in its global supply chain. The Company therefore argues that its existing policy substantially implements the Proposal pursuant to Rule 14a-8(i)(10) appropriate.

The fatal flaw with this argument is that many of the vendors and manufacturers creating or contributing to products in the Company's supply chain operate in countries where 1. there are no animal welfare laws or legal standards of humane animal treatment; or 2. existing animal welfare laws are weak or inconsistently enforced, or not enforced at all. Many of the countries that are major producers of animal-derived textiles and finished goods are notorious for their inhumane treatment of animals used in the international clothing industry. The issue is compounded by the fact that, in addition to variable and sometimes completely absent local laws protecting animal welfare, there is no overarching international law addressing the prevention of animal cruelty.

In effect, this means that the Company's current approach of requiring vendors and manufacturers to "comply with all applicable laws and regulations" cannot amount to the "consistent policy on the prevention of animal cruelty" to animals in the Company's supply chain that is sought by the Proposal – in many cases, the Company's existing approach would amount to a lack of protection for animal welfare altogether. Thus, the Proposal has not been substantially implemented and is not excludable on the basis of Rule 14a-8(i)(10).

THE PROPOSAL

Congruency in Company Values on Animal Welfare **TJX - 2019**

Whereas, the Chief Executive Officer and President of TJX has stated, "... being mindful of our impact on the environment, and operating our business ethically, we address the interests of our stakeholders — specifically, our Associates, customers, communities, vendors, and shareholders. We believe it's important that they know we share their values";

Whereas, TJX has issued statements and /or policies ensuring that "Company values" and "ethics" are enforced throughout our supply chain, including manufacturing issues in Bangladesh, forced labor in Uzbekistan, modern slavery and human trafficking, labor rights, and conflict minerals;

Whereas language regarding animal welfare is completely absent from all governance documents;

¹ Company Letter, p. 2

Whereas, TJX's most recent (2018) Corporate Social Responsibility (CSR) Report states, "... as part of our ongoing considerations regarding animal welfare, we have recently incorporated information about our fur practices into our social compliance training." The Corporate Social Responsibility Report goes on to outline an inconsistent patch work of different global "fur practices";

Whereas, in the past 5 years, numerous companies and designers and have opted for more humane and ethical approaches in terms of animal welfare, including Jean Paul Gaultier, Gucci, Michael Kors, Armani and even Cover girl, the largest cosmetics company ever, announced they are going "cruelty free" in November 2018; and

Whereas, there seems to be a lack of congruency between the Company's so-called "values" and the absence of any consistent animal welfare policy at TJX, and our Company may be viewed as a laggard on ensuring the safe, humane and ethical treatment of animals throughout TJX's supply chain;

BE IT, THEREFORE, RESOLVED:

Shareholders request that TJX amend its Vendor Code of Conduct, or take equivalent action in other enforceable governance documents, to establish a consistent policy on prevention of cruelty to animals in the supply chain.

ANALYSIS

I. The Company has not substantially implemented the Proposal, and therefore the Proposal is not excludable under Rule 14a-8(i)(10).

The Company Letter asserts that the proposal seeking a consistent policy on prevention of cruelty to animals in the supply chain is substantially implemented by its vendor code of conduct which requires suppliers to be in legal compliance.

In order for a company to meet its burden of proving substantial implementation pursuant to Rule 14a-8(i)(10), the actions in question must compare favorably with the guidelines and essential purpose of the Proposal. The Staff has noted that a determination that a company has substantially implemented a proposal depends upon whether a company's particular policies, practices, and procedures compare favorably with the guidelines of the proposal. *Texaco, Inc.* (Mar. 28, 1991). Substantial implementation under Rule 14a-8(i)(10) requires a company's actions to have satisfactorily addressed *both* the proposal's guidelines and its essential objective. See, e.g., *Exelon Corp.* (Feb. 26, 2010). Thus, when a company can demonstrate that it has

already taken actions that meet most of the guidelines of a proposal and meet the proposal's essential purpose, the Staff has concurred that the proposal has been "substantially implemented." In the current instance, the Company has substantially fulfilled *neither* the guidelines nor the essential purpose of the Proposal, and therefore the Proposal cannot be excluded.

A. Neither the Vendor Code of Conduct, Company Purchase Orders, nor these Policies Combined, fulfill the Guidelines or Essential Purpose of the Proposal

The Proposal requests that TJX amend its Vendor Code of Conduct, or take equivalent action in other enforceable governance documents, to establish a consistent policy on prevention of cruelty to animals in the supply chain. As described below, the Company's efforts to date fulfill neither the guidelines nor the essential purpose of the Proposal.

i) The Company's existing policies contain no reference to animal welfare, explicitly or implicitly.

The Company's "Vendor Code of Conduct" states:

"The Code reflects our own high standards, which embrace internationally recognized principles designed to protect the interests of the workers who manufacture products for sale in our stores. These principles have been informed by, and in many instances incorporate, human rights, labor rights, and anti-corruption standards enunciated by the United Nations and other respected international bodies."

The Code language describes the policy's orientation as being anthropocentric; designed to protect the *interests of the workers* who manufacture products for sale in our stores. Aside from one section on the environment, the code lists out protections that are exclusive to human-related welfare, namely worker-specific protections presented under headings such as worker "Health and Safety", "Working Hours", and "Wages and Benefits".

While such employee and worker protections are extremely important, the words "animal" or "animal welfare", or any reference to animal welfare — the subject matter of the current Proposal — are entirely absent from the Code. This fact renders the precedent cited by the Company, *PPG Industries, Inc.* (Jan 19, 2004), inapposite. In that case, a shareholder proposal requested the board issue a policy statement committing the company to use alternatives to product testing on animals, and the company had already publicly issued an animal welfare policy committing the company to use alternatives to animal testing. Specifically, the proponents sought commitment by the company to work toward eliminating product testing on live animals in favor of validated *in vitro* alternatives. The company had an existing animal welfare policy, which read in relevant part:

“PPG is firmly committed to using alternatives to animal testing, including, without limitation, *in vitro* tests for assessing skin corrosion, skin absorption, skin irritation, phototoxicity and pyrogenicity endpoints, when such alternatives are scientifically valid and predictive and acceptable to regulatory bodies. When animal testing is necessary, PPG is committed to using study designs that maximize the amount of information derived per test while minimizing the aggregate number of animals subjected to testing. PPG is equally committed to conducting animal testing in the most humane manner available.”

In that case, the company's Environment, Health and Safety Committee had also formally endorsed the above animal welfare policy. The Company here has no such animal welfare policy, and the Company's reference to this case demonstrates the significant gap between promise and practice.

Notwithstanding the lack of any protections for animals and their welfare contained in the language of the Company's Code, the Company argues that the general language in the Code which requires that vendors and manufacturers comply with “all applicable laws and regulations” would somehow encompass “every law, ordinance, rule or regulation regarding animal welfare or the prevention of cruelty to animals”.² If the Code's language were to extend to animal welfare, however, then all “applicable laws and regulations” would naturally include those of the myriad of countries from which it sources its goods.

The Company highlights its international reach, demonstrating the numerous different local laws and regulations that may be at play, with “4,300 stores located in nine countries across three continents offering a rapidly changing and eclectic assortment of merchandise.”³

Furthermore, while the Company claims its Vendor Code of Conduct is informed by respected international bodies, including the United Nations, when it comes to animal welfare there is no global, intergovernmental recognition of the importance of animal welfare legislation.⁴

ii) Enforcement of existing Company "policy" would not result in consistent prevention of cruelty to animals in the supply chain.

We also note that enforcement of existing Company policies against merchandise vendors in the Company's supply chain would not necessarily result in the prevention of cruelty to animals. The Company explains that, under the Code and/or the Company's forms of purchase order, if a merchandise vendor violates their obligation to comply with “all applicable laws and

² Company Letter, p. 2.

³ Company Letter, p. 4.

⁴ While a Universal Declaration on Animal Welfare (UDAW) exists as a proposed formal international acknowledgment of a set of animal welfare principles, it has yet to be formally adopted. The language of the proposed Declaration is viewable at: <https://www.ifaw.org/united-states/our-work/political-advocacy/udaw-universal-declaration-animal-welfare>.

regulations" relative to animal welfare, the Company may "pursue a number of enforceable remedies, including, but not limited to, corrective action, cancellation of the purchase order and/or termination of the Company's business relationship with the vendor."⁵ Again, in the numerous cases where the laws and regulations applicable to a particular vendor do not prevent inhumane treatment of animals, a vendor engaging in cruel or inhumane production methods would not be in violation of "applicable laws" and the Company – even if it learned of the abuse taking place – would have no recourse.

Overall, we do find the present Proposal similar to the proposal at issue in *Johnson & Johnson* (Feb. 4, 2011), another precedent cited by the Company, which the Company seeks to argue is distinguishable. In *Johnson & Johnson*, similar to the Proposal here, the proposal asked the company to adopt and consistently incorporate methods for promoting animal welfare throughout its operations. The company argued that it had substantially implemented the proposal because it had issued guidelines naming its standards for working with animals. The proponents demonstrated that although the company had written "guidelines", it was not following them in practice, and moreover was applying its own policies inconsistently within its operations. The Staff found that the proposal had not been substantially implemented because, though the company had written standards, it had not adopted or consistently incorporate methods for implementing them as requested by the proposal, and thus had not fulfilled the guidelines of the proposal.

In this case, even if the Staff finds that the Company's existing policies do amount to some degree of corporate policy on animal welfare, the Company's current practices do not fulfill the guidelines of the Proposal to establish **enforceable, consistent policies to prevent cruelty to animals** in the Company's supply chain.

B. Inconsistency of Animal Welfare Laws and Enforcement Across Countries in the Company's Supply Chain, and Across Types of Animal Products, Renders the Company's Current "Policy" Inconsistent

Fur

People for the Ethical Treatment of Animals (PETA) reports that China, "one of the world's largest fur exporters, supplying more than half of the finished fur garments imported for sale in the United States," has no penalties for abuse of animals on fur farms:

Foxes, minks, rabbits, dogs, cats, and other animals pace and shiver in outdoor wire cages, with no shelter from driving rain, freezing nights, or the scorching sun.

Mother animals, who are driven crazy from rough handling and intense

⁵ Company Letter, p. 2.

confinement and have nowhere to hide while giving birth, often kill their babies after delivering litters. Disease and injuries are widespread, and animals suffering from anxiety-induced psychosis chew on their own limbs and throw themselves repeatedly against the cage bars.⁶

...Animals on fur farms spend their entire lives confined to cramped, filthy wire cages. Fur farmers use the cheapest and cruelest killing methods available, including suffocation, electrocution, gassing, and poisoning. More than half the fur in the U.S. comes from China, where millions of dogs and cats are bludgeoned, hanged, bled to death, and sometimes even skinned alive for their fur. Chinese fur is often deliberately mislabeled, so if you wear any fur, there's no way of knowing whose skin you're in.

Researchers reported in a journal article entitled the "Current Status of Animal Welfare and Animal Rights in China"⁷:

Another important factor holding back improvements to the Chinese people's awareness of animal welfare is that the legislation system on animal welfare still has significant gaps, compared with economically developed countries and regions.there are still no laws focusing on animal welfare in China.

And in a final version of a law related to animal husbandry, the term "in accordance with animal welfare" was deleted from its language. This reflects the fact that:

...much of the public and many legislators are of the opinion that animal welfare cannot become a topic codified in the law.

Furthermore, the lack of animal welfare standards in China exist in a country where the utmost priority is placed on economic, not animal, interests:

China's current level of productivity is often driven by short-term economic interests. Some businesses use production methods that completely ignore animal welfare, in order to save on costs.

Leather

PETA reports that most leather comes from developing countries, including China and India. China, the world's top exporter of leather, is estimated to have 2 million cats and dogs killed for

⁶ <https://www.peta.org/issues/animals-used-for-clothing/fur/chinese-fur-industry/>

⁷ Jiaqi Lu, Kathryn Bayne, and Jianfei Wang, "Current Status of Animal Rights in China," *Association for Assessment and Accreditation of Laboratory Animal Care International*, November 2013. P. 355.

the purpose of leather production each year.⁸ An undercover investigation revealed horrifying Chinese slaughterhouse practices, where workers were filmed as they slaughtered dogs for to process them for leather goods:

...the investigator filmed workers as they grabbed one dog after another around the neck with metal pinchers and **bashed them over the head** with a wooden pole. Some dogs fell unconscious, while others **cried out and writhed in agony**. Some still **struggled to breathe after their throats were cut** before their skins were ripped off their bodies.

Dogs who were next in line for slaughter wailed and barked as a worker hit them in an effort to get them to walk more slowly. One employee told the investigator that **this facility bludgeons and skins 100 to 200 dogs a day...**⁹

The owner of one plant told the investigator that at the time, he had about 30,000 pieces of semi-processed dog leather in stock. **The leather used in [sic] gloves ... as well as in other dog-leather accessories is processed in factories ... and sold all over the world.**

In India, where cows are considered sacred and protected by the Constitution of India, laws concerning the welfare of cows used in the leather industry are routinely violated and not enforced:

In direct violation of the Constitution of India, cows (whom many Indians consider sacred) are marched and driven to slaughter for days without food or water. Those who collapse from exhaustion while walking have their eyes smeared with chili peppers and tobacco and their tails broken in an effort to keep them moving.

Commercial vehicles crossing Indian state lines are required to pay taxes, so animals are often transported by truck within the state and walked across the border, where they are loaded back into severely crowded trucks.

Indian law requires that not more than six cattle be transported in a truck at one time, but this law is routinely ignored. However, to avoid any problems at state borders, some cows are dragged off the trucks, marched over the border, and then loaded back into the trucks. Many cows are trampled or gored in these extremely crowded, illegal transport trucks

⁸ <https://www.peta.org/issues/animals-used-for-clothing/leather-industry/global-leather-trade/>.

⁹ <https://investigations.peta.org/china-dog-leather/>

during the long journey to slaughter.

Because India's animal transport and slaughter laws are not enforced, many of the animals used for leather are so sick and injured by the time they arrive at the slaughterhouse that they must be dragged inside. Once inside, their throats are cut—often with dirty, blunt knives and in full view of one another—on floors that are covered with feces, blood, guts, and urine. Some animals are even skinned and dismembered while they are still conscious.

...animals routinely have their throats cut and their skin ripped off while they are still conscious. In India, a PETA investigation found that cows have their tails broken and chili peppers and tobacco rubbed into their eyes so that they will walk after they collapse while traveling long distances to slaughter.¹⁰

India has prescribed norms for transporting cattle, including the requirement of providing them with water and feed, but trucks intercepted in transit did not follow this or other regulations. The Society for Prevention of Cruelty to Animals (SPCA), tasked with enforcement of animal rights violations faces the challenge of enforcement with an “abysmally low fine amount” and a shortage of inspectors. Furthermore, there is hardly any implementation of the law as law enforcers have little awareness on the issue and interest in doing so.¹¹ This is underscored by the variance between different Indian state laws, and the country's ~50 percentile rank in the rule of law and government effectiveness indicators in the World Bank's World Governance Indicators project.¹²

Wool

Although wool does not require the slaughter of animals, the wool industry is also rife with animal rights abuses. Sheep farmers in Australia, the world's top wool exporter, are documented in engaging in mulesing, described as:

...a gruesome mutilation that continues to be widely performed on lambs in that country despite industry “promises” to phase it out. A supervisor and a worker mulesed up to 80 lambs and sheep each day—using shears to cut chunks of flesh off their backsides as they writhed in agony. The eyewitness did not see any painkillers administered to the sheep.¹³

¹⁰ <https://www.peta.org/issues/animals-used-for-clothing/animals-used-for-clothing-2/>

¹¹ <https://www.thehindu.com/news/cities/chennai/cruelty-to-animals-on-the-rise/article5076494.ece>

¹² <https://api.worldanimalprotection.org/>

¹³ <https://investigations.peta.org/lambs-wool-australia-mulesing/>

Animal welfare abuses in the process of obtaining wool are also documented in countries all over the world including, the UK, Patagonia, Scotland, Australia, and Italy where video footage that revealed:

No matter the farm, no matter the continent—when we’ve gone into shearing sheds, we’ve found that sheep are abused (and eventually killed) for their wool. The disturbing eyewitness video footage—gathered in 11 exposés of 99 wool operations on four continents—is impossible to deny and reveals that workers in the global wool industry beat, stomped on, kicked, mutilated, and threw terrified, gentle sheep.

This abuse is sewn into the wool coats, hats, socks, and other garments hanging in stores everywhere.¹⁴ [Emphasis added].

Meanwhile, China, the source of 90% of the world’s angora wool— derived from angora rabbits, and used in clothing such as sweaters, mittens, and hats — is also the origin of documented animal abuses in almost a dozen rabbit farms in the country:

...rabbits screaming in pain and terror as workers ripped the fur out of their skin. Following this barbaric ordeal, which the rabbits endure every three months, the animals lie motionless inside tiny, filthy cages, stunned and in shock. Some seem unable to move.

Rabbits who are sheared have their feet tightly tethered, and they are suspended in the air or stretched across boards. The sharp cutting tools inevitably wound them as they struggle desperately to escape. Because rabbits are prey animals, they become terrified very easily and fear being picked up, and they are prone to heart attacks in stressful situations. One farmer told PETA Asia’s investigator that 60 percent of the rabbits die after only one to two years.¹⁵

Domestic practices in wool sourcing have also been proven to deny animals humane treatment:

Things are no better for sheep in the United States, where PETA documented abuse at 14 ranches across Colorado, Nebraska, and Wyoming. One shearer bent and twisted dozens of sheep’s necks and forelimbs—breaking one’s neck—bounced his bodyweight on them, and poked his fingers in their eyes.¹⁶

¹⁴ https://headlines.peta.org/wool-videos-prove-sheep-suffer/?utm_source=PETA::E-Mail&utm_medium=Alert&utm_campaign=0219::skn::PETA::E-Mail::Victory%20Alternative%20Apparel%20Stops%20Selling%20Wool%20:::aa%20em

¹⁵ <https://www.peta.org/issues/animals-used-for-clothing/angora-industry/>

¹⁶ <https://investigations.peta.org/australia-us-wool/>

NBC News reported on the inadequacy of several US states' animal protection laws:¹⁷

What's the punishment for being cruel to an animal? In five states — Idaho, Hawaii, Kentucky, Mississippi and North Dakota — the law's response is, "Not much."

Those five states have the weakest animal protection laws in the nation, according to a recent report by the Animal Legal Defense Fund, a non-profit organization based in Cotati, Calif. The report says the states' failings include not requiring owners provide basic animal care such as adequate food and water, no requirement for mental health evaluations or counseling for those convicted of animal abuse and no restrictions on future ownership of animals following a conviction.

Three of the five states do not consider cruelty.... a felony.

Nor are wool practices necessarily better in "sustainable" wool suppliers, as exposed by an investigation into a "sustainable" Argentinian wool supplier's practices where video footage showed "gruesome mutilation, abuse, and torture."¹⁸

Exotic Skins

When it comes to reptiles, there are few laws protecting them from abuse, and existing ones are rarely enforced:

For example, although animals such as anacondas and crocodiles are covered by Convention on International Trade of Endangered Species (CITES) regulations, it is estimated that for every animal who is legally killed for the exotic skins trade, another will be illegally poached. In the United States, reptiles are excluded from the meager protections afforded by the Animal Welfare Act. In addition to being cruel, this industry is extremely wasteful: It can take the skins of four crocodiles to make a single bag.¹⁹

Indonesia has millions of crocodiles, lizards, snakes, and other reptiles killed for their skins, without considering their welfare, and where injuries are often common during trapping.²⁰ These abuses are set against a backdrop of a country whose social, cultural, and religious traditions are

¹⁷ Kim Campbell Thornton, "5 Worst States to be an Animal: Abuse Laws Lax," *NBC News*, February 3, 2010. http://www.nbcnews.com/id/35202253/ns/health-pet_health/t/worst-states-be-animal-abuse-laws-lax/#.XH66qxNKjm0

¹⁸ <http://investigations.peta.org/ovis-lamb-slaughter-sheep-cruelty/>

¹⁹ <https://www.peta.org/issues/animals-used-for-clothing/exotic-skins-animals/>

²⁰ <https://www.peta.org/videos/indonesias-cold-blooded-secret/>

viewed as significant barriers to implementing animal welfare standards.²¹

Given the wide array of animal welfare laws in multiple countries known for their production of commonly used textile goods, it is not possible for the Company to follow “legal and ethical sourcing principles” that are either non-existent on a global or per country level, or not enforced. The lack of such universal or individual standards creates a reality of animals subjected to abuse for their wool, leather, etc., countries with varying standards, including in the U.S., abroad, and in “sustainable” suppliers, while it underscores the need for Company-driven standards to be put up for shareholder vote.

The disparate animal laws and enforcement measures discussed above are incongruous with the Company’s Code, and its statement that:

The Code reflects our own high standards, which embrace internationally recognized principles designed to protect the interests of the workers who manufacture products for sale in our stores. These principles have been informed by, and in many instances incorporate, human rights, labor rights, and anticorruption standards enunciated by the United Nations and other respected international bodies.

Embracing the often inhumane laws of source countries, through extension of its Code, makes any measures by the Company to enforce its Code against merchandise vendors have questionable value. These inadequate animal welfare standards set a low bar for enforcement measures ostensibly set to protect that welfare, as a vendor could simply point to the standards of the country or state where they operate to defend against corrective action by the Company, such as cancellation of a purchase order, or the right to audit.

In addition, the Company argues it has a buying strategy that is “intentionally flexible”, allowing it to:

"adjust how and what it sources, as well as when it sources it. This process of sourcing a wide range of merchandise for the Company’s off-price model is complex, and the Company’s merchandise buyers must consider myriad factors when making buying decisions in the marketplace, including, for example... regulations and internal vendor and sourcing compliance practices. On a worldwide basis, over 1,000 Associates in the Company’s buying organization work to source from a universe of more than 20,000 vendors and over 100 countries."²²

The vast number of sourcing countries touched by the Company’s flexible buying strategy

²¹ <https://api.worldanimalprotection.org>

²² Company Letter, p. 4

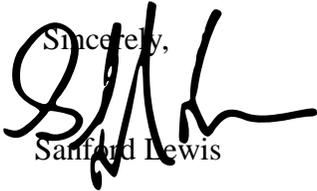
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inevitably encompass those who do not have a consistent policy on the prevention of cruelty to animals, including the examples discussed above.

CONCLUSION

Based on the foregoing analysis, it is clear that the Company has not substantially implemented the proposal for purposes of Rule 14a-8(i)(10). Therefore, we urge the Staff to inform the company that it is denying the no action request.

Sincerely,

A handwritten signature in black ink, appearing to read "SL", written over the word "Sanford Lewis".

Sanford Lewis

cc: Elizabeth Ising

February 4, 2019

VIA E-MAIL

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

Re: *The TJX Companies, Inc.*
Shareholder Proposal of Patricia M. Silver
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

This letter is to inform you that our client, The TJX Companies, Inc. (the “Company”), intends to omit from its proxy statement and form of proxy for its 2019 Annual Meeting of Shareholders (collectively, the “2019 Proxy Materials”) a shareholder proposal (the “Proposal”) and statements in support thereof (the “Supporting Statement”) submitted by Harrington Investments, Inc. on behalf of Patricia M. Silver (the “Proponent”).

Pursuant to Rule 14a-8(j), we have:

- filed this letter with the Securities and Exchange Commission (the “Commission”) no later than eighty (80) calendar days before the Company intends to file its definitive 2019 Proxy Materials with the Commission; and
- concurrently sent copies of this correspondence to the Proponent.

Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“SLB 14D”) provide that shareholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the staff of the Division of Corporation Finance (the “Staff”). Accordingly, we are taking this opportunity to inform the Proponent that if the Proponent elects to submit additional correspondence to the Commission or the Staff with respect to 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.

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THE PROPOSAL

The Proposal requests that the Company “amend its Vendor Code of Conduct, or take equivalent action in other enforceable governance documents, to establish a consistent policy on prevention of cruelty to animals in the supply chain.” A copy of the Proposal, as well as related correspondence with the Proponent, is attached to this letter as Exhibit A.

BASIS FOR EXCLUSION

We hereby respectfully request that the Staff concur in our view that the Proposal may properly be excluded from the 2019 Proxy Materials pursuant to Rule 14a-8(i)(10) because the Company has substantially implemented the Proposal.

ANALYSIS

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

The Company’s Vendor Code of Conduct is a policy that requires merchandise vendors in the Company’s supply chain, as well as the factories in which the merchandise they sell the Company is manufactured, to comply with all applicable laws and regulations. In addition, the terms and conditions of the Company’s forms of purchase order require, among other things, that merchandise vendors comply with the Company’s Vendor Code of Conduct and warrant that all goods sold to the Company comply with all laws, ordinances, rules, and regulations applicable to the goods. Accordingly, the Company’s Vendor Code of Conduct and other policies are consistent in requiring that merchandise vendors, and the factories producing merchandise for sale in the Company’s stores, comply with every law, ordinance, rule, or regulation regarding animal welfare or the prevention of cruelty to animals.

Moreover, the Company’s existing policy is enforceable against merchandise vendors in the Company’s supply chain. A merchandise vendor’s violation of its obligations under the Vendor Code of Conduct and/or the Company’s forms of purchase order permits the Company to pursue a number of enforceable remedies, including, but not limited to, corrective action, cancellation of the purchase order and/or termination of the Company’s business relationship with the vendor. Therefore, as discussed below, the Proposal is excludable under Rule 14a-8(i)(10) because it has been substantially implemented.

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A. *Background on the Substantial Implementation Standard Under Rule 14a-8(i)(10)*

Rule 14a-8(i)(10) permits a company to exclude a shareholder proposal from its proxy materials if the company has substantially implemented the proposal. The Commission stated in 1976 that the predecessor to Rule 14a-8(i)(10) was “designed to avoid the possibility of shareholders having to consider matters which already have been favorably acted upon by the management.” Exchange Act Release No. 12598 (July 7, 1976). Originally, the Staff narrowly interpreted this predecessor rule and granted no-action relief only when proposals were “‘fully’ effected” by the company. *See* Exchange Act Release No. 19135 (Oct. 14, 1982). By 1983, the Commission recognized that the “previous formalistic application of [the Rule] defeated its purpose” because proponents were successfully convincing the Staff to deny no-action relief by submitting proposals that differed from existing company policy by only a few words. Exchange Act Release No. 20091, at § II.E.6. (Aug. 16, 1983) (the “1983 Release”). Therefore, in 1983, the Commission adopted a revision to the rule to permit the omission of proposals that had been “substantially implemented.” 1983 Release. The 1998 amendments to the proxy rules reaffirmed this position. *See* Exchange Act Release No. 40018 at n.30 and accompanying text (May 21, 1998) (the “1998 Release”).

Under this standard, when a company can demonstrate that it already has taken actions to address the underlying concerns and essential objectives of a shareholder proposal, the Staff has concurred that the proposal has been “substantially implemented” and may be excluded as moot. The Staff has noted that “a determination that the company has substantially implemented the proposal depends upon whether [the company’s] particular policies, practices and procedures compare favorably with the guidelines of the proposal.” *Texaco, Inc.* (avail. Mar. 28, 1991).

In applying this standard, a company need not implement a shareholder proposal in exactly the manner set forth by the proponent or in the manner that a shareholder may prefer. *See* 1998 Release at n.30 and accompanying text. Differences between a company’s actions and a shareholder proposal are permitted as long as the company’s actions satisfactorily address the proposal’s essential objectives. For example, in *PPG Industries, Inc.* (avail. Jan. 19, 2004), the Staff concurred with the exclusion under Rule 14a-8(i)(10) of a proposal requesting the board adopt a policy statement “generally committing [the company] to the elimination of product testing on animals” in favor of alternative product testing methods, where the company had already issued an “animal welfare policy committing the company to use alternatives to animal testing.” *See also Entergy Corp.* (avail. Feb. 14, 2014) (concurring with the exclusion under Rule 14a-8(i)(10) of a proposal calling for a report “on policies the company could adopt to take additional near-term actions to reduce its greenhouse gas emissions” when the company already provided environmental sustainability disclosures on its website and in a separate report); *The Boeing Co.* (avail. Feb. 17, 2011) (concurring with the exclusion under Rule 14a-8(i)(10) of a proposal requesting that the company “review its policies related to human rights” and report its

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findings, where the company had already adopted human rights policies and provided an annual report on corporate citizenship); *Exelon Corp.* (avail. Feb. 26, 2010) (concurring with the exclusion under Rule 14a-8(i)(10) of a proposal that requested a report on different aspects of the company's political contributions when the company had already adopted its own set of corporate political contribution guidelines and issued a political contributions report that, together, provided "an up-to-date view of the [c]ompany's policies and procedures with regard to political contributions"); *The Dow Chemical Co.* (avail. Mar. 5, 2008) (concurring with the exclusion under Rule 14a-8(i)(10) of a proposal requesting a "global warming report" discussing how the company's efforts to ameliorate climate change may have affected the global climate when the company had already made various statements about its efforts related to climate change in various corporate documents and disclosures); *Exxon Mobil Corp.* (avail. Mar. 17, 2006) (concurring with the exclusion under Rule 14a-8(i)(10) of a proposal requesting that the company establish policies designed to achieve the long-term goal of making the company the recognized leader in low-carbon emissions in both production and products where the company had previously issued a report detailing the company's commitment to emissions reduction); *Freeport-McMoRan Copper & Gold Inc.* (avail. Mar 5, 2003) (concurring with the exclusion under Rule 14a-8(i)(10) of a proposal requesting that the board amend its human rights policy as substantially implemented when the company's existing policies addressed the subject matter of the proposal).

B. The Company's Policies Already Substantially Implement the Proposal

The Company is a major international off-price apparel and home fashions retailer with approximately 4,300 stores located in nine countries across three continents offering a rapidly changing and eclectic assortment of merchandise. The Company's goal is to continually acquire a mix of merchandise that it believes will offer its customers a compelling combination of brand, fashion, price and quality by selecting from the broad range of opportunities in the marketplace on an ongoing basis. The Company's buying strategy is intentionally flexible to allow it to react to changing opportunities and trends in the market and to adjust how and what it sources, as well as when it sources it. This process of sourcing a wide range of merchandise for the Company's off-price model is complex, and the Company's merchandise buyers must consider myriad factors when making buying decisions in the marketplace, including, for example, customer tastes and preferences and market opportunities, as well as applicable laws, regulations and internal vendor and sourcing compliance practices. On a worldwide basis, over 1,000 Associates in the Company's buying organization work to source from a universe of more than 20,000 vendors and over 100 countries.

The Proposal requests that the Company amend its Vendor Code of Conduct or "take equivalent action . . . to establish a consistent policy on prevention of cruelty to animals in the

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supply chain.” The Company’s Vendor Code of Conduct (the “Code”)¹ is an existing Company policy that details the legal and ethical sourcing principles that apply to vendors from which the Company sources its merchandise. The Code already requires that Company merchandise vendors, and the factories in which merchandise sold by the vendors to the Company is manufactured, comply with all applicable laws and regulations. This includes all applicable laws and regulations related to animal welfare or the prevention of cruelty to animals. A copy of the Code is attached to this letter as Exhibit B.

The Code requires that products offered for sale in the Company’s stores be produced in facilities that meet specific criteria. Specifically, the Code expressly states that the Company’s merchandise vendors, and the factories in which merchandise sold to the Company is manufactured, “must comply with all applicable laws and regulations, including, but not limited to, all environmental laws and regulations and all laws, regulations, and internationally adopted restrictions concerning bribery and corruption.” This policy also applies to subcontractors and third parties used by the Company’s vendors in the production or distribution of goods offered for sale by the Company. The Code requires that these subcontractors and third parties comply with the principles described in the Code, and thus they too “must comply with all applicable laws and regulations, including, but not limited to, all environmental laws and regulations, and all laws, regulations, and internationally adopted restrictions concerning bribery and corruption.”

This policy is also reflected in the terms and conditions of the Company’s forms of purchase order, which detail the terms and conditions that apply to the Company’s merchandise vendors. The forms of purchase order include specific references to the Code and provide that, by accepting the Company’s merchandise order, a vendor agrees to comply with the Code. The forms of purchase order also require the vendor to advise its employees of the Code. In addition, the forms of purchase order require that the vendor warrants that it will comply with, and the merchandise and the manner in which it is manufactured will also comply with, all laws, ordinances rules, and regulations applicable to the merchandise, or applicable to the advertising, labeling, processing, promotion or sale of the merchandise. This warranty thus includes all laws, ordinances, rules and regulations related to animal welfare or the prevention of cruelty to animals as they apply to the vendor, the merchandise and the manner in which the merchandise is manufactured.

Both the Code and the forms of purchase order are enforceable documents that provide the Company with monitoring and enforcement mechanisms applicable to merchandise vendors in the Company’s supply chain. For example, the Code states that the Company or its designated third-party auditor or agent has the right to monitor and assess compliance with the principles set

¹ The Code is publicly available at <https://www.tjx.com/responsibility/responsible-business/social-compliance/vendor-code-of-conduct>.

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forth in the Code and requires that vendors be transparent and honest in all communications with the Company, its auditors and its agents. The Code further notes that a violation of the Code may result in required corrective action, cancellation of purchase order(s), and/or termination of the business relationship. Similarly, under the forms of purchase order, the Company has the broad right to audit and examine current or past compliance with any warranty by a vendor in respect of the merchandise covered by a purchase order, and the forms of purchase order require that the vendor cooperate (and ensure cooperation by any manufacturer) as required by the Company in the event the Company exercises this right. Further, as stated in the forms of purchase order, a vendor is required to immediately notify the Company of any circumstance that does or may result in any merchandise being in violation of the vendor's warranties made in respect of the goods. The forms of purchase order also obligate the vendor to provide the Company with any documents or information requested by the Company to establish the vendor's compliance with any warranty it may have made in respect of the goods. If the vendor violates any warranty or obligation under the purchase order or with respect to any of the merchandise subject to the purchase order, the Company has, among other rights, the right to return any or all of the merchandise to the vendor and to seek compensation for damages.

Accordingly, because the Code and the forms of purchase order require merchandise vendors to comply with all applicable laws and regulations, a violation of an applicable law or regulation pertaining to the prevention of cruelty to animals or animal welfare would be a violation of the Code and a breach of warranty under the forms of purchase order that could result in, among other things, damages, corrective action, cancellation of the purchase order(s), and/or termination of the business relationship.

The Proposal is similar to the proposal at issue in *PPG Industries, Inc.* (avail. Jan. 19, 2004). In *PPG Industries*, the proponent requested the board adopt a policy committing to the use of “*in vitro* tests” and the “elimination of product testing.” The company's existing animal welfare policy provided that “[w]hen animal testing is necessary, PPG is committed to using study designs that maximize the amount of information derived per test while minimizing the aggregate number of animals subjected to testing.” Although the proponent argued that the company's animal welfare policy did not substantially implement the proposal because it did not use the same language as, and was only “similar to” and “not the same as,” the policy requested under the proposal, the Staff concurred with exclusion of the proposal under Rule 14a-8(i)(10). Here, just as in *PPG Industries*, the Company's existing policies under the Code use different language from the Proposal, but nevertheless address the Proposal's essential objective by establishing a policy applicable to merchandise vendors to comply with all applicable animal welfare-related laws and regulations. Moreover, we note that the Proposal is distinguishable from the proposal at issue in *Johnson & Johnson* (avail. Feb. 4, 2011). In *Johnson & Johnson*, the proposal requested that the board “adopt available non-animal methods whenever possible and incorporate them consistently throughout all the [c]ompany's operations.” The company

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argued that its existing guidelines for the use of animals in teaching and demonstrations substantially implemented the proposal by adopting available non-animal methods whenever possible. In denying no-action relief, the Staff noted that the existing guidelines did not establish non-animal methods and did not incorporate those methods consistently. Unlike the company guidelines at issue in *Johnson & Johnson*, the Code satisfies each element of the Proposal—the Code is an enforceable governance document that applies to the Company’s merchandise vendors (as well as subcontractors or third parties used by the Company’s merchandise vendors in production or distribution of goods offered for sale by the Company) and already provides a requirement that merchandise vendors comply with applicable animal welfare-related laws and regulations.

We recognize that the Proposal refers to the Company’s discussion of its global fur practices in its 2018 Global Corporate Responsibility Report² as “an inconsistent patch work[sic].” However, the Proponent’s characterization of the Company’s off-price retail model fails to account for the Company’s enforceable policy, which provides that merchandise vendors are required to act in accordance with all applicable laws and regulations when manufacturing products to be sold at the Company’s stores. Moreover, the example of a specific product in the Supporting Statement fails to reflect the Proposal’s request for a broader report on “prevention of cruelty to animals in the supply chain.” In this regard, there are numerous laws, rules and regulations throughout the world that address the “prevention of cruelty to animals,” the specific request in the Proposal. And the Code and the Company’s forms of purchase order are consistent in requiring that merchandise vendors comply with those requirements.

Thus, as in *PPG Industries*, *Entergy*, *Boeing* and the other precedent cited above, the Company has already addressed the essential objectives of the Proposal by addressing each element of the Proposal. As described above, and as requested by the Proposal, the Company has already “establish[ed] a consistent policy on prevention of cruelty to animals in the supply chain,” which provides that merchandise vendors, and the factories where goods sold to the Company are produced, comply, under the Code and forms of purchase order, with all applicable laws and regulations, which includes those related to animal welfare or the prevention of cruelty to animals. This policy applies to vendors from whom the Company purchases goods for sale in its stores. While the Supporting Statement suggests that the Proponent either is unaware of or is not satisfied with the Company’s existing policy with respect to animal welfare, including the prevention of cruelty to animals, the Code clearly and plainly addresses all of the essential objectives of the Proposal. Accordingly, the Company’s existing policies already implement the Proposal and the Proposal therefore may be excluded from the 2019 Proxy Materials pursuant to Rule 14a-8(i)(10).

² The 2018 Global Corporate Responsibility Report is publicly available at https://www.tjx.com/docs/default-source/default-document-library/tjx2018_csr_online.pdf.

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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 2019 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) 955-8287 or Alicia C. Kelly, Executive Vice President, General Counsel and Secretary at the Company, at (508) 390-6527.

Sincerely,



Elizabeth A. Ising

Enclosures

cc: Alicia C. Kelly, The TJX Companies, Inc.
John C. Harrington, President, Harrington Investments, Inc.
Patricia M. Silver, c/o Harrington Investments, Inc.

EXHIBIT A

December 19, 2018

Ms. Alicia Kelly
Executive Vice President, General Counsel and Secretary
c/o Legal Department
The TJX Companies, Inc.
770 Cochituate Road,
Framingham, Massachusetts 01701

RE: Shareholder Proposal

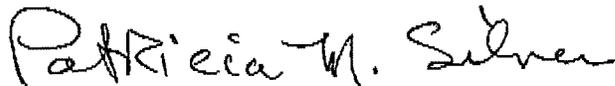
Dear Corporate Secretary,

I, Patricia M. Silver, am a shareholder in the TJX Companies, Inc. (TJX) and a client of Harrington Investments, Inc. This letter is to confirm that I authorize and continue to authorize John Harrington and Harrington Investments, Inc. to file the enclosed shareholder resolution on my behalf with the TJX Companies, Inc. for inclusion in the TJX Companies, Inc.'s Proxy Statement for the 2019 annual meeting of shareholders. I authorize John Harrington and Harrington Investments, Inc. to negotiate on my behalf, including withdrawal or amendment of the proposal.

I, Patricia M. Silver, am the beneficial owner of at least \$2,000 worth of the TJX Companies, Inc. stock and have held the requisite number of shares for over one year and plan to hold sufficient shares in the TJX Companies, Inc. through the date of the annual shareholders' meeting. Verification of ownership is included with this letter. I or a representative will attend the stockholders' meeting to move the resolution.

All engagement or questions regarding the shareholder proposal should be directed to John and Brianna Harrington and Harrington Investments, Inc. at 707-252-6166.

Sincerely,



Patricia M. Silver
(The proponent – TJX Companies, Inc. Shareholder)

CC: John Harrington, john@harringtoninvestments.com

Brianna Harrington, brianna@harringtoninvestments.com

– Congruency in Company Values on Animal Welfare –

TJX - 2019

Whereas, the Chief Executive Officer and President of TJX has stated, “... being mindful of our impact on the environment, and operating our business ethically, we address the interests of our stakeholders – specifically, our Associates, customers, communities, vendors, and shareholders. We believe it’s important that they know we share their values”;

Whereas, TJX has issued statements and /or policies ensuring that “Company values” and “ethics” are enforced throughout our supply chain, including manufacturing issues in Bangladesh, forced labor in Uzbekistan, modern slavery and human trafficking, labor rights, and conflict minerals;

Whereas language regarding animal welfare is completely absent from all governance documents;

Whereas, TJX’s most recent (2018) Corporate Social Responsibility (CSR) Report states, “... as part of our ongoing considerations regarding animal welfare, we have recently incorporated information about our fur practices into our social compliance training.” The Corporate Social Responsibility Report goes on to outline an inconsistent patch work of different global “fur practices”;

Whereas, in the past 5 years, numerous companies and designers and have opted for more humane and ethical approaches in terms of animal welfare, including Jean Paul Gaultier, Gucci, Michael Kors, Armani and even Cover girl, the largest cosmetics company ever, announced they are going “cruelty free” in November 2018; and

Whereas, there seems to be a lack of congruency between the Company’s so-called “values” and the absence of any consistent animal welfare policy at TJX, and our Company may be viewed as a laggard on ensuring the safe, humane and ethical treatment of animals throughout TJX’s supply chain;

BE IT, THEREFORE, RESOLVED:

Shareholders request that TJX amend its Vendor Code of Conduct, or take equivalent action in other enforceable governance documents, to establish a consistent policy on prevention of cruelty to animals in the supply chain.



December 19, 2018

The TJX Companies, Inc.
C/O Legal Department
770 Cochituate Road
Framingham, MA 01701

Account #: ***
Reference #: AM-2542687
Questions: Please call Schwab
Alliance at 1-800-515-2157.

RE:Account * PATRICIA M SILVER TTEE P M SILVER REVOCABLE TRUST OF U/A DTD 12/15/2010**

Dear Corporate Secretary,

This letter is to confirm that Charles Schwab is the record holder for the beneficial owner of the Patricia M. Silver Revocable Trust account and which holds in the account 1,200 shares in The TJX Companies, Inc. common stock. These shares have been held continuously for at least one year prior to and including December 19, 2018.

The shares are held at Depository Trust Company under the Participant Account Name of Charles Schwab & Co., Inc., number 0164.

This letter serves as confirmation that Patricia Silver is the beneficial owner of the above referenced stock. Should additional information be needed, please feel free to contact me directly at 877-393-1951 between the hours of 11:30am and 8:00pm EST.

Sincerely,
Michael Woolums
Advisor Services
2423 E Lincoln Dr
Phoenix, AZ 85016-1215

Independent investment advisors are not owned by, affiliated with, or supervised by Charles Schwab & Co., Inc. ("Schwab").
Schwab Advisor Services™ serves independent investment advisors, and includes the custody, trading, and support services of Schwab.

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Alicia Kelly, Exec. V.P., General Counsel
and Secretary
TJX Companies, Inc.
770 Cochituate Rd. - (Legal Department)
Framingham, MA 01701

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Jill DiGiovanni

From: Jill DiGiovanni
Sent: Wednesday, December 26, 2018 3:15 PM
To: John Harrington;; 'Brianna Harrington'
Cc: alicia_kelly@tjx.com
Subject: TJX - confirming receipt of correspondence

John, Brianna,

I am responding to your correspondence on behalf of Alicia Kelly. I can confirm that we have received it.

I will be in touch to find a time to discuss.

With kind regards for a peaceful new year,
Jill

JILL A. DIGIOVANNI

/ Senior Attorney - Securities and Governance
/ The TJX Companies, Inc.
/ 770 Cochituate Road, Framingham, Massachusetts 01701
/ T 508-390-2972
tjx.com



From: [Walter, Geoffrey E.](#)
To: ["john@harringtoninvestments.com"](mailto:john@harringtoninvestments.com); ["brianna@harringtoninvestments.com"](mailto:brianna@harringtoninvestments.com)
Bcc: [Ising, Elizabeth A.](#)
Subject: The TJX Companies, Inc. (Patricia M. Silver) Correspondence
Date: Friday, December 28, 2018 4:41:39 PM
Attachments: [The TJX Companies \(Patricia M. Silver\).pdf](#)

Dear Mr. Harrington and Ms. Harrington,

Attached please find a letter on behalf of our client, The TJX Companies, Inc., in connection with a shareholder proposal entitled "Congruency in Company Values on Animal Welfare" submitted by Harrington Investments, Inc. on behalf of Patricia M. Silver.

A copy of this letter (along with an extra copy for the proponent) will also be sent to you via overnight UPS.

Sincerely,

Geoffrey Walter
Geoffrey Walter

GIBSON DUNN

Gibson, Dunn & Crutcher LLP
1050 Connecticut Avenue, N.W., Washington, DC 20036-5306
Tel +1 202.887.3749 • Fax +1 202.530.4249
GWalter@gibsondunn.com • www.gibsondunn.com

December 28, 2018

VIA OVERNIGHT MAIL AND EMAIL

John C. Harrington
President
Harrington Investments, Inc.
1001 2nd Street, Suite 325
Napa, California 94559

Brianna Harrington
Research Analyst
Harrington Investments, Inc.
1001 2nd Street, Suite 325
Napa, California 94559

Dear Mr. and Ms. Harrington:

I am writing on behalf of The TJX Companies, Inc. (the “Company”), which received on December 24, 2018, the shareholder proposal Harrington Investments, Inc. submitted on behalf of Patricia M. Silver (the “Proponent”) entitled “Congruency in Company Values on Animal Welfare” pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2019 Annual Meeting of Shareholders (the “Proposal”).

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

Your correspondence did not include sufficient documentation demonstrating that you had the legal authority to submit the Proposal on behalf of the Proponent as of the date the Proposal was submitted (December 19, 2018). In Staff Legal Bulletin No. 14I (Nov. 1, 2017) (“SLB 14I”), the SEC’s Division of Corporation Finance (“Division”) noted that proposals submitted by proxy, such as the Proposal, may present challenges and concerns, including “that shareholders may not know that proposals are being submitted on their behalf.” Accordingly, in evaluating whether there is a basis to exclude a proposal under the eligibility requirements of Rule 14a-8(b) of the Securities Exchange Act of 1934, as amended, as addressed below, SLB 14I states that in general the Division would expect any shareholder who submits a proposal by proxy to provide documentation to:

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

John Harrington
Brianna Harrington
December 28, 2018
Page 2

The documentation that you provided with the Proposal raises the concerns referred to in SLB 14I. Specifically, the documentation from the Proponent purporting to authorize you to act on her behalf does not identify the Proposal as the specific proposal to be submitted. To remedy this defect, the Proponent should provide documentation that confirms that as of the date you submitted the Proposal, the Proponent had instructed or authorized you to submit the Proposal to the Company on the Proponent's behalf. Such documentation should identify the specific proposal authorized to be submitted.

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 Alicia Kelly, the Company's Executive Vice President, General Counsel and Secretary, at The TJX Companies, Inc., 770 Cochituate Road, Framingham, Massachusetts 01701. Alternatively, you may transmit any response to Ms. Kelly by email at alicia_kelly@tjx.com.

If you have any questions with respect to the foregoing, please contact me at (202) 955-8287. For your reference, I enclose a copy of Rule 14a-8.

Sincerely,



Elizabeth A. Ising

cc: Alicia Kelly, Executive Vice President, General Counsel and Secretary, The TJX Companies, Inc.
Patricia M. Silver, c/o Harrington Investments, Inc.

Enclosure

Proof of Delivery

Dear Customer,

This notice serves as proof of delivery for the shipment listed below.

Tracking Number

Weight

0.00 LBS

Service

UPS Next Day Air®
Saturday Delivery

Shipped / Billed On

12/28/2018

Delivered On

12/31/2018 2:12 P.M.

Delivered To

NAPA, CA, US

Received By

H DAVIS

Left At

Receiver

Thank you for giving us this opportunity to serve you. Details are only available for shipments delivered within the last 120 days. Please print for your records if you require this information after 120 days.

Sincerely,

UPS

Tracking results provided by UPS: 02/04/2019 6:18 P.M. EST

To: John Harrington;; Brianna Harrington

Subject: The TJX Companies, Inc. (Patricia M. Silver) Correspondence

Dear Mr. Harrington and Ms. Harrington,

Attached please find a letter on behalf of our client, The TJX Companies, Inc., in connection with a shareholder proposal entitled "Congruency in Company Values on Animal Welfare" submitted by Harrington Investments, Inc. on behalf of Patricia M. Silver.

A copy of this letter (along with an extra copy for the proponent) will also be sent to you via overnight UPS.

Sincerely,

Geoffrey Walter

Geoffrey Walter

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Gibson, Dunn & Crutcher LLP

1050 Connecticut Avenue, N.W., Washington, DC 20036-5306

Tel +1 202.887.3749 • Fax +1 202.530.4249

GWalter@gibsondunn.com • www.gibsondunn.com

This message may contain confidential and privileged information. If it has been sent to you in error, please reply to advise the sender of the error and then immediately delete this message.

January 4, 2019

Alicia Kelly
Executive Vice President, General Counsel and Secretary
The TJX Companies, Inc.
770 Cochituate Road,
Framingham, Massachusetts 01701

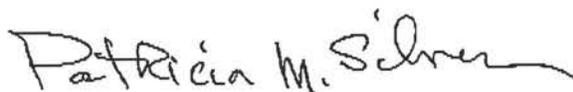
RE: Shareholder Proposal

Dear Ms. Kelly,

I, Patricia M. Silver, am a shareholder in the TJX Companies, Inc. (TJX) and a client of Harrington Investments, Inc. This letter is to confirm that I previously authorized John Harrington and Harrington Investments, Inc. to file a shareholder proposal on my behalf, "Congruency in Company Values on Animal Welfare", at TJX Companies, Inc. for inclusion in the proxy materials for the TJX Companies, Inc. 2019 Annual Meeting of Shareholders. When I signed the letter dated December 19, it had a copy of that proposal attached to it, and therefore I can confirm that the reference to the "enclosed shareholder proposal" in the letter was a reference to that proposal.

If you have any questions or would like to discuss the resolution, please contact Harrington Investments, Inc. at 707-252-6166.

Sincerely,



Patricia M. Silver

TJX Companies, Inc. Shareholder
(The Proponent)

EXHIBIT B

VENDOR CODE OF CONDUCT

For our vendors to understand our standards and expectations, TJX has an established Vendor Code of Conduct, which requires each of our vendors, at a minimum, to act in accordance with all applicable laws and regulations when manufacturing products to be sold to TJX.

The Code reflects our own high standards, which embrace internationally recognized principles designed to protect the interests of the workers who manufacture products for sale in our stores. These principles have been informed by, and in many instances incorporate, human rights, labor rights, and anti-corruption standards enunciated by the United Nations and other respected international bodies.

TJX VENDOR CODE OF CONDUCT

TJX requires that all products offered for sale in our stores be produced in facilities that meet specific criteria, as set forth below:

COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS

Our vendors and the factories in which the merchandise they sell us is manufactured (collectively, our "vendors") must comply with all applicable laws and regulations, including, but not limited to, all environmental laws and regulations, and all laws, regulations, and internationally adopted restrictions concerning bribery and corruption.

HEALTH AND SAFETY

Our vendors must provide their workers with safe and healthy conditions, including in any living facilities that may be provided.

CHILD LABOR

Our vendors must not use child labor. The term "child" is defined as anyone younger than 15 years of age (or younger than 14 years of age where the law of the country of manufacture allows 14-year-olds to work). However, in countries where the legal age for completing compulsory education is higher than 15, then we define "child" as anyone younger than the age for completing compulsory education.

FORCED LABOR

Our vendors must not use voluntary or involuntary prison labor, indentured labor, bonded labor, labor acquired through slavery or human trafficking, or any forms of involuntary or forced labor.

WAGES AND BENEFITS

Our vendors must abide with all applicable laws relating to wages and benefits, and must pay the legally prescribed minimum wage or the prevailing industry wage, whichever is higher.

WORKING HOURS

Our vendors must not require their employees, on a regularly scheduled basis, to work in excess of 60 hours per week (or fewer hours if prescribed by applicable laws and regulations). All overtime must be voluntary and must be fully compensated in accordance with the requirements of local law, and except

in extraordinary circumstances, employees must be entitled to at least one day of rest in every seven-day period.

HARASSMENT OR ABUSE

Our vendors must respect the rights and dignity of their employees. We will not tolerate human rights abuses, including physical, sexual, psychological, or verbal harassment or abuse of workers.

DISCRIMINATION

Workers must be employed, retained, and compensated based on their ability to perform their jobs, and must not be discriminated against on the basis of gender, race, color, national origin, age, religious, ethnic or cultural beliefs, or any other prohibited basis.

FREEDOM OF ASSOCIATION

Our vendors must respect the rights of their workers to choose (or choose not) to freely associate and to bargain collectively where such rights are recognized by law.

ENVIRONMENT

Our vendors must be in compliance with all applicable environmental laws and regulations. Our vendors are strongly encouraged to protect the environment by: operating in a sustainable manner, where possible; conserving and protecting resources, such as water and energy; and taking into consideration environmental issues that may impact local communities.

SUBCONTRACTORS

Our vendors must ensure that all subcontractors and any other third parties they use in the production or distribution of goods offered for sale in our stores comply with the principles described in this Code of Conduct. Additionally, our private label vendors must disclose to TJX's third-party auditors the names of all such subcontractors and third parties before social compliance audits are scheduled.

MONITORING AND COMPLIANCE

TJX or its designated third-party auditor or agent shall have the right to monitor and assess compliance with these principles. Our vendors must be transparent and honest in all communications with TJX, our auditors, and agents. A violation of this Code of Conduct may result in required corrective action, cancellation of purchase order(s), and/or termination of the business relationship.