November 16, 2020

VIA E-MAIL (shareholderproposals@sec.gov)

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

Re: Expeditors International of Washington, Inc.
Shareholder Proposal from John Chevedden
Securities Exchange Act of 1934 – Rule 14a-8

Ladies and Gentlemen:

On behalf of Expeditors International of Washington, Inc., a Washington corporation (the “Company”), pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), I am writing to notify the U.S. Securities and Exchange Commission (the “Commission”) of the Company’s intention to exclude the shareholder proposal submitted by John Chevedden (the “Proponent”) on November 8, 2020 (the “2021 Proposal”) from the proxy materials for the 2021 Annual Meeting of Shareholders (collectively, the “2021 Proxy Materials”).

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

• filed this letter with the Securities and Exchange Commission (the “Commission”) no later than eighty (80) calendar days before the Company intends to file its definitive 2021 Proxy Materials with the Commission; and

• concurrently sent copies of this correspondence to the Proponent.

Rule 14a-8(k) and Staff Legal Bulletin No. 14D (November 7, 2008) 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 Staff Legal Bulletin No. 14D.

BASIS FOR EXCLUSION

We hereby respectfully request that the Staff concur in our view that the 2021 Proposal may be excluded from the 2021 Proxy Materials pursuant to Rule 14a-8(h)(3) because neither the Proponent nor its qualified representative presented the Proponent’s shareholder proposal at the 2019 Annual Meeting of Shareholders as contained in the Company’s 2019 proxy statement.
A copy of the 2021 Proposal, which would require the Company to disclose information about the Company’s political contributions and policies related to political contributions, is attached hereto as Exhibit A. Our prior correspondence with the Proponent, in which we notified him of our intent to omit his 2021 Proposal, is attached hereto as Exhibit B.

We note that this is the second time in five years that we have submitted a no-action request under Rule 14a-8(h)(3) relating to Mr. Chevedden’s failure to present his proposal at the Company’s annual meeting of shareholders. See Expeditors Int’l of Washington, Inc. (Jan. 20, 2016).

ANALYSIS


Under Rule 14a-8(h)(1), a shareholder proponent must attend the shareholders’ meeting to present its shareholder proposal or, alternatively, must send a representative who is qualified under state law to present the proposal on the proponent’s behalf. Rule 14a-8(h)(3) provides that, if a shareholder or its qualified representative fails, without good cause, to appear and present a proposal included in a company’s proxy materials, the company will be permitted to exclude all of such shareholder’s proposals from the company’s proxy materials for any meetings held in the following two calendar years.

The Company intends to omit the 2021 Proposal from its 2021 Proxy Materials because the Proponent failed, without good cause, to appear and present a shareholder proposal (the “2019 Proposal”) that he had submitted for the 2019 Annual Meeting of Shareholders held on May 7, 2019 (the “2019 Annual Meeting”). The Company filed the 2019 proxy statement on March 27, 2019, and gave timely notice regarding the 2019 Annual Meeting to the Company’s shareholders.

The Company included the 2019 Proposal in the Company’s 2019 proxy statement as Proposal No. 5, which was the only shareholder proposal to be considered at the 2019 Annual Meeting. Prior to the 2019 Annual Meeting, Mr. Chevedden notified the Company that he had designated a representative (the “Proponent’s Representative”) to present the 2019 Proposal. At the 2019 Annual Meeting, the Chairman of the Board of Directors of the Company asked if anyone would like to present the Proponent’s 2019 Proposal. Neither the Proponent nor the Proponent’s Representative, nor any other qualified representative of the Proponent, presented the 2019 Proposal. As a result, no vote was taken on the 2019 Proposal. Neither Proponent nor Proponent’s Representative has presented any good cause or other reason for his or his representative’s failure to appear and present the proposal. The Company disclosed in its Item 5.07 Form 8-K filed on May 8, 2019, that the 2019 Proposal was not considered or voted on at the 2019 Annual Meeting because “neither the proponent, nor a qualified representative of the proponent, appeared to properly present the proposal.”

1 See https://www.sec.gov/Archives/edgar/data/746515/000074651519000023/a2019annualmeetingresults8.htm
On numerous occasions the Staff has concurred that a company may exclude a shareholder proposal under Rule 14a-8(h)(3) because the proponent or its qualified representative, without good cause, failed to appear and present a proposal at either of the company's previous two years' annual meetings. See, e.g., The Dow Chemical Co. (Jan. 24, 2017); Expeditors Int'l of Washington, Inc. (Jan. 20, 2016); McDonald's Corp. (Mar. 3, 2015); Entergy Corp. (avail. Jan. 12, 2010); Comcast Corp. (avail. Feb. 25, 2008); Eastman Kodak Co. (avail. Dec. 31, 2007).

Consistent with the precedent cited above, the Company believes that under Rule 14a-8(h)(3) it may exclude the 2021 Proposal from the 2021 Proxy Materials.

**CONCLUSION**

Based upon the foregoing analysis, we respectfully request that the Staff concur that it will take no action if the Company excludes the 2021 Proposal from its 2021 Proxy Materials.

If you have any questions or require any additional information, please do not hesitate to call me at (206) 393-5760, and any correspondence relating to this letter should also be directed to me at Jeff.Dickerman@expeditors.com.

Very truly yours,

Jeffrey F. Dickerman  
Senior Vice President, General Counsel &  
Corporate Secretary

Attachment

cc: John Chevedden

cc: Kimberley Anderson  
Dorsey & Whitney LLP  
701 5th Avenue, Suite 6100  
Seattle, WA 98104  
Anderson.Kimberley@dorsey.com
Exhibit A

(See Attached)
Mr. Benjamin G. Clark  
Corporate Secretary  
Expeditors International of Washington, Inc. (EXPD)  
1015 Third Avenue, 12th Floor  
Seattle WA 98104  
PH: 206 674-3400  
PH: 206-892-4430  
FX: 206-674-3459

Dear Mr. Clark,

This Rule 14a-8 proposal is respectfully submitted in support of the long-term performance of our company.

This Rule 14a-8 proposal is intended as a low-cost method to improve company performance—especially compared to the substantial capitalization of our company.

This proposal is for the next annual shareholder meeting. Rule 14a-8 requirements will be met including the continuous ownership of the required stock value until after the date of the respective shareholder meeting and presentation of the proposal at the annual meeting. This submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication.

I expect to forward a broker letter soon so if you acknowledge this proposal in an email message it may very well save you from requesting a broker letter from me.

Sincerely,

John Chevedden  

Date

cc: Melissa Loh <Melissa.Loh@expeditors.com>  
Noelle Figueira <Noelle.Figueira@expeditors.com>
Proposal 4 – Political Disclosure Shareholder Resolution

Resolved, shareholders request that the Company provide a report, updated semiannually, disclosing the Company’s:

1. Policies and procedures for making, with corporate funds or assets, contributions and expenditures (direct or indirect) to (a) participate or intervene in any campaign on behalf of (or in opposition to) any candidate for public office, or (b) influence the general public, or any segment thereof, with respect to an election or referendum.

2. Monetary and non-monetary contributions and expenditures (direct and indirect) used in the manner described in section 1 above, including:
   a. The identity of the recipient as well as the amount paid to each; and
   b. The title(s) of the person(s) in the Company responsible for decision-making.

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

Supporting Statement

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

Disclosure is in the best interest of the company and its shareholders. The Supreme Court recognized this in its 2010 Citizens United decision, which said, “[D]isclosure permits citizens and shareholders to react to the speech of corporate entities in a proper way. This transparency enables the electorate to make informed decisions and give proper weight to different speakers and messages.”

Relying on publicly available data does not provide a complete picture of the Company’s electoral spending. For example, the Company’s payments to trade associations that may be used for election-related activities are undisclosed and unknown. This proposal asks the Company to disclose all of its electoral spending, including payments to trade associations and other tax-exempt organizations, which may be used for electoral purposes. This would bring our Company in line with a growing number of leading companies, including Universal Parcel Service, Inc., Boeing, Co., and United Technologies Corp., which present this information on their websites.

The Company’s Board and shareholders need comprehensive disclosure to fully evaluate the use of corporate assets in elections. Please support this critical governance reform.

Political Disclosure Shareholder Resolution – Proposal 4

[The line above – Is for publication. Please assign the correct proposal number in 2 places.]
Notes:
This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

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

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

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

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

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

(See Attached)
Dear Mr. Chevedden,

I write to you about your proposal submitted on November 8, 2020 entitled "Political Disclosure Shareholder Resolution." Please note that at the Annual Shareholders' Meeting in May 2019, no designee presented your proposal entitled "Political Disclosure Shareholder Resolution." Accordingly, unless you withdraw your current proposal, we intend to seek exclusion of your proposal pursuant to Rule 14a-8(h)(3) of the Securities Exchange Act of 1934, as amended. As you consider this, with respect to the concerns raised by your proposal, please also note Expeditors does not endorse political parties or individual candidates, contribute funds to political campaigns, or make any Expeditors' premises available for political or campaign purposes.

Please let me know if you intend to withdraw your proposal, or would otherwise like to discuss your proposal.

Best Regards,

Jeff Dickerman
Senior Vice President, General Counsel & Corporate Secretary

Expeditors
Global Headquarters, Seattle

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Mr. Clark,
Please see the attached rule 14a-8 proposal to improve corporate governance and enhance long-term shareholder value at de minimis up-front cost – especially considering the substantial market capitalization of the company.
I expect to forward a broker letter soon so if you acknowledge this proposal in an email message it may very well save you from requesting a broker letter from me.

Sincerely,
John Chevedden