

January 24, 2020

VIA E-MAIL

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

Re: *Amazon.com, Inc.*
Shareholder Proposal of Öhman Fonder et al.
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

This letter is to inform you that our client, Amazon.com, Inc. (the “Company”), intends to omit from its proxy statement and form of proxy for its 2020 Annual Meeting of Shareholders (collectively, the “2020 Proxy Materials”) a shareholder proposal (the “Proposal”) and statements in support thereof received from Öhman Fonder, the Franciscan Sisters of Perpetual Adoration, the Catherine Donnelly Foundation, the Sisters of the Humility of Mary, BMO Asset Management, Inc., Providence Trust, Monasterio Pan De Vida, the Greater Manchester Pension Fund, the Folksam Group, the Benedictine Sisters of Baltimore, and the Province of Missionary Oblates of Mary Immaculate (the “Proponents”).

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

- filed this letter with the Securities and Exchange Commission (the “Commission”) no later than eighty (80) calendar days before the Company intends to file its definitive 2020 Proxy Materials with the Commission; and
- concurrently sent a copy of this correspondence to the Proponents.

Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“SLB 14D”) provide that shareholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the staff of the Division of Corporation Finance (the “Staff”). Accordingly, we are taking this opportunity to inform the Proponents that if they elect to submit additional correspondence to the Commission or the Staff with respect to this Proposal, a copy of that correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

Office of Chief Counsel
Division of Corporation Finance
January 24, 2020
Page 2

THE PROPOSAL

The Proposal states:

Resolved: Shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon's operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

A copy of the Proposal, as well as related correspondence with the Proponents, is attached to this letter as Exhibit A.

BASIS FOR EXCLUSION

The Proposal properly may be excluded from the 2020 Proxy Materials pursuant to Rule 14a-8(i)(10) because the Company has substantially implemented the Proposal by adopting and posting on its website the Amazon Global Human Rights Principles.¹

ANALYSIS

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

The Company has adopted and publicly disclosed a comprehensive human rights policy reflecting the Company's commitment to respect and uphold human rights, including with respect to its employees and within the Company's supply chain. Therefore, as discussed below, the Proposal is excludable under Rule 14a-8(i)(10) because it has been substantially implemented by the Company.

A. Background On The Substantial Implementation Standard Under Rule 14a-8(i)(10).

Rule 14a-8(i)(10) permits the exclusion of a shareholder proposal "[i]f the company has already 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

¹ Available at <https://sustainability.aboutamazon.com/governance/amazon-global-human-rights-principles>. See also Exhibit B.

Office of Chief Counsel
Division of Corporation Finance
January 24, 2020
Page 3

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. *See* Exchange Act Release No. 20091, at § II.E.6. (Aug. 16, 1983) (the “1983 Release”). Therefore, in 1983, the Commission adopted a revised interpretation to the rule to permit the omission of proposals that had been “substantially implemented.” *Id.* The 1998 amendments to Rule 14a-8 codified 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 has already 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 [c]ompany 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. (Recon.)* (avail. Mar. 28, 1991).

B. The Amazon Global Human Rights Principles Fully Implement The Elements Requested In The Proposal.

The Proposal requests that the Board “adopt and publicly disclose a comprehensive policy applicable to [the Company]’s operations and subsidiaries that commits the [C]ompany to respect human rights.” The Company has adopted the Amazon Global Human Rights Principles, which articulate the Company’s commitment to respect human rights throughout its operations and thereby implement the Proposal:

We are committed to ensuring the people, workers, and communities that support our entire value chain are treated with fundamental dignity and respect. We strive to ensure that the products and services we provide are produced in a way that respects human rights. While it is the duty of governments to protect human rights, [the Company] recognizes our responsibility to respect and uphold internationally recognized human rights through the ethical treatment of our workforce and those within our value chain. Guided by the United Nations Guiding Principles on Business and Human Rights, we commit to embedding respect for human rights throughout our business. . . . We are committed to investing in our employees, the workers who make our products, and the communities in which we operate. These principles outline our approach to human rights across all aspects of our company.

Office of Chief Counsel
Division of Corporation Finance
January 24, 2020
Page 4

In addition, the Proposal articulates specific topics for the requested policy should address. Here as well, the Amazon Global Human Rights Principles, which incorporate the Company's Code of Business Conduct and Ethics² (the "Code") and Supply Chain Standards³ (the "Standards"), address every element requested by the Proposal, and thereby implements the Proposal, as reflected in the side-by-side comparison below:

Elements of the Policy Requested By The Proposal	How the Amazon Global Human Rights Principles Already Address the Proposal
"ensuring safe and healthy workplaces."	<p>✓ The Amazon Global Human Rights Principles ensure safe and healthy workplaces</p> <p>"We endeavor to provide safe, inclusive, and respectful workplaces, in both our own operations and those throughout our value chain."</p> <p><i>"Safe and healthy workplaces:</i> We strive to be the most safety-centric organization in the world. We provide a clean, safe, and healthy work environment. The health, wellness, and safety of our workers is our number one priority. Everyone has the right to a safe and healthy workplace with appropriate rules and practices for reporting and preventing accidents, injuries, and unsafe conditions, procedures, or behaviors."</p>
"prohibiting discrimination."	<p>✓ The Amazon Global Human Rights Principles prohibit discrimination</p> <p><i>"Diversity and Inclusion:</i> We are committed to diversity and inclusion throughout our business. We seek individuals from all backgrounds to join our teams, and we encourage people to bring their authentic, original, and best selves to work."</p> <p><i>"Equal opportunity:</i> We are committed to ensuring that all workers are treated equally, and we do not tolerate discrimination based on race, color, national origin, gender, gender identity, sexual orientation, religion, disability, age, political opinion, pregnancy, migrant status, ethnicity, caste, marital or family status, or similar personal characteristics in hiring and working practices, such as job applications, promotions, job assignments, training, wages, benefits, and termination. Our aim is to ensure employment decisions and actions are based only on business-related considerations—focused solely on an individual's ability to perform the work, not their personal characteristics. As outlined in our Code of Business Conduct and Ethics, we do not tolerate discrimination, violent and threatening behavior, or harassment."</p>

² Available at <https://ir.aboutamazon.com/corporate-governance/documents-charters/code-business-conduct-and-ethics>. See also [Exhibit C](#).

³ Available at <https://d39w7f4ix9f5s9.cloudfront.net/43/8e/934d99c741e5b8bb0ada0c173dbe/amazon-supplier-code-of-conduct-16sep2019.pdf>. See also [Exhibit D](#).

Office of Chief Counsel
Division of Corporation Finance
January 24, 2020
Page 5

Elements of the Policy Requested By The Proposal	How the Amazon Global Human Rights Principles Already Address the Proposal
“prohibiting . . . retaliation.”	<p>✓ The Amazon Global Human Rights Principles affirm protections to workers and reinforce the Code, which specifically prohibits retaliation</p> <p>“We provide training to employees on topics covered within the Code of Business Conduct and Ethics, including how to submit anonymous complaints to Amazon’s third-party Ethics Hotline. We are committed to providing our employees with appropriate access to grievance mechanisms and remedial action.”</p> <p>✓ The Code specifically prohibits retaliation</p> <p>“[The Company] will not allow retaliation against an employee for reporting misconduct by others in good faith.”</p> <p>“Employees who violate the Code of Conduct will be subject to disciplinary action up to and including discharge.”</p>
“affirming the right of workers to form and join trade unions and bargain collectively.”	<p>✓ The Amazon Global Human Rights Principles affirm employee rights to unionize</p> <p><i>“Employee communication:</i> We value worker feedback. We firmly believe it is in our employees’ and the company’s best interests to continue our direct communications, and the best way to effect positive change is for our employees to continue working directly with their managers throughout the company. We respect freedom of association and our employees’ right to join, form, or not to join a labor union or other lawful organization of their own selection, without fear of reprisal, intimidation, or harassment. We provide training to employees on topics covered within the Code of Business Conduct and Ethics, including how to submit anonymous complaints to [the Company’s] third-party Ethics Hotline. We are committed to providing our employees with appropriate access to grievance mechanisms and remedial action.”</p>

Office of Chief Counsel
Division of Corporation Finance
January 24, 2020
Page 6

Elements of the Policy Requested By The Proposal	How the Amazon Global Human Rights Principles Already Address the Proposal
“describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.”	<p>✓ The Amazon Global Human Rights Principles explain the risk assessment process</p> <p>“We continuously evaluate our operations and value chain to identify, assess, and address salient human rights risks; engage key stakeholders; and prioritize key areas where we have the greatest opportunity to have a positive impact on workers and communities.”</p> <p><i>“Integration throughout our business:</i> We expect and encourage everyone in our business to embed these principles into their everyday work and provide employee training to raise awareness on them. We strive to evaluate and understand the impact of each part of our business on human rights, to address and mitigate negative impacts, and to invest in the people behind the products and services we provide.”</p> <p><i>“Continuous improvement:</i> To ensure we are continuing to hold the highest standards, we continuously review our policies and practices to ensure alignment with these principles and regularly provide updates on progress to senior leadership.”</p> <p><i>“Collaboration:</i> In support of these efforts, we value ongoing collaboration with a broad range of stakeholders, helping us remain vigilant and aware of the potential impacts—both positive and negative—of our products and services on the rights, interests, and well-being of our employees, customers, and communities around the world.”</p>

The Amazon Global Human Rights Principles are not limited to the Company’s workforce, but make clear that these expectations apply to the Company’s supply chain as well, and are implemented through programs dedicated to ensuring worker protections throughout the Company’s value chain:

We promote safe, inclusive, and respectful workplaces with our third-party suppliers and service providers. We seek suppliers committed to these same principles. [The Company’s] Supply Chain Standards set forth requirements governing labor standards and working conditions. We implement this commitment through dedicated programs that communicate our expectations to the third-parties we work with, monitors working conditions where products are made or services provided, implements plans to address issues and make improvements where necessary, and engages with stakeholders working to address specific and systemic issues.

Office of Chief Counsel
Division of Corporation Finance
January 24, 2020
Page 7

The Amazon Global Human Rights Principles thus set forth in clear and concise language the broad tenets that support the Company's commitment to respect human rights throughout its operations. Together with the Code and the Standard, they clearly and plainly address each and every essential objective of the Proposal.

The Staff has consistently concurred in the exclusion of shareholder proposals that, like the Proposal, ask the company to adopt a policy that has already been implemented by an existing company policy. For example, in *The Wendy's Co.* (avail. Apr. 10, 2019), the Staff concurred with exclusion under Rule 14a-8(i)(10) of a proposal requesting that the company report on its "process for identifying and analyzing potential and actual human rights risk of operations and supply chain" where "the [c]ompany's public disclosures compare[d] favorably with the guidelines of the [p]roposal." *See also The Boeing Co.* (avail. Jan. 30, 2017) (concurring with exclusion of a proposal requesting a review of the company's "policies related to human rights" where the company already had a well-established human rights policy and extensive public disclosures); *Entergy Corp.* (avail. Feb. 14, 2014) (concurring with 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); *Exelon Corp.* (avail. Feb. 26, 2010) (concurring with 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"); *PPG Industries, Inc.* (avail. Jan. 19, 2004) (concurring with 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"); *Freeport-McMoRan Copper & Gold Inc.* (avail. Mar. 5, 2003) (concurring with 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). *See also Bank of America Corp. (Recon.)* (avail. Mar. 14, 2013); *PepsiCo, Inc.* (avail. Feb. 14, 2013); *Commercial Metals Co.* (avail. Nov. 5, 2009) (in each case, concurring with exclusion, under Rule 14a-8(i)(10), of a proposal seeking that the board adopt a certain policy, noting that an existing company policy, as initially adopted or later amended, substantially implemented the proposal).

As with the company policies addressed in the foregoing precedents, the Amazon Global Human Rights Principles, which incorporate the Code and the Standards, already accomplish the Proposal's essential objective of establishing a policy that "commits the [C]ompany to respect[ing] human rights" throughout its own operations. In fact, the Amazon Global Human Rights Principles collectively address each facet of the requested policy; in this regard, the

Office of Chief Counsel
Division of Corporation Finance
January 24, 2020
Page 8

Amazon Global Human Rights Principles go even further than the precedent cited above where existing or amended policies had substantially implemented the proposal's requests but had not addressed each and every element of the proposal.

C. The Amazon Global Human Rights Principles Are Posted On The Company's Website.

Finally, the Proposal requests that the requested policy be "publicly disclose[d]." As noted above, the Amazon Global Human Rights Principles are publicly available on the Company's website. The Staff has consistently concurred with exclusion of a shareholder proposal when the company disclosed the information requested by the proposal in multiple locations on the company's corporate website. *See, e.g., Wells Fargo & Co.* (avail. Mar. 6, 2018); *Wal-Mart Stores, Inc.* (avail. Feb. 21, 2017); *Mondelēz International, Inc.* (avail. Mar. 7, 2014); *The Coca-Cola Co.* (avail. Jan. 25, 2012, *recon. denied* Feb. 29, 2012); *The Gap, Inc.* (avail. Mar. 16, 2001). Moreover, the Principles by specifically referring to the Code and the Standards, constitutes one cohesive policy addressing the Proposal. Thus, as in *Wal-Mart Stores*, *Mondelēz*, *Coca-Cola*, and *The Gap*, the Company has satisfied the Proposal's request that the requested policy be publicly disclosed.

In summary, the Amazon Global Human Rights Principles already address all of the elements of the policy requested by the Proposal and its essential objectives. Accordingly, consistent with the precedents cited above, the Amazon Global Human Rights Principles substantially implement the Proposal, and the Proposal may be excluded from the 2020 Proxy Materials pursuant to Rule 14a-8(i)(10).

CONCLUSION

Based upon the foregoing analysis, the Company intends to exclude the Proposal from its 2020 Proxy Materials, and we respectfully request that the Staff concur that the Proposal may be excluded under Rule 14a-8.

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,

Office of Chief Counsel
Division of Corporation Finance
January 24, 2020
Page 9

please do not hesitate to call me at (202) 955-8671, or Mark Hoffman, the Company's Vice President & Associate General Counsel, Corporate and Securities, and Legal Operations, and Assistant Secretary, at (206) 266-2132.

Sincerely,



Ronald O. Mueller

Enclosures

cc: Mark Hoffman, Amazon.com, Inc.
Fredric Nyström, Öhman Fonder
Hugues Létourneau, Shareholder Association for Research & Education
Sister Jo Mari Chrosniak, Sisters of the Humility of Mary
Sister Ramona Bezner, Providence Trust
Rose Marie Stallbaumer, Monasterio Pan de Vida
Mushfiqur Rahman, Greater Manchester Pension Funds
Tessa Younger, Pensions and Investment Research Consultants Ltd.
Emilie Westholm, Folksam Group
Sister Patricia Kirk, Benedictine Sisters of Baltimore
Reverend Séamus Finn, Mission Oblates of Mary Immaculate

EXHIBIT A

From: Fredric Nyström <Fredric.Nystrom@ohman.se>
Date: November 6, 2019 at 5:31:49 AM PST
To: "Zapolsky@amazon.com" <Zapolsky@amazon.com>
Cc: Jamal Abida Norling <Jamal.Abida.Norling@ohman.se>, Filip Boman <Filip.Boman@ohman.se>, amazon-ir <amazon-ir@amazon.com>
Subject: Shareholder proposal for 2020 Annual Meeting

Dear Mr. Zapolsky

I write to submit the enclosed resolution for inclusion in the proxy statement of [Amazon.com](https://www.amazon.com), Inc ("Amazon" or the "Company") for its 2020 annual meeting of stockholders in accordance with Rule 14a-8 of the Securities Exchange Act of 1934.

Please direct any communications to me at +46 72 526 65 52 or Fredric.nystrom@ohman.se. We request copies of any documentation related to this proposal. I am grateful for your time, and I look forward to a meaningful dialogue with top management alongside the shareholder proposal process.

Sincerely,

Fredric Nyström
Head of Responsible Investment

E. Öhman J:or AB
P.O. Box 7244
103 89 Stockholm,
Visiting address: Mäster Samuelsgatan 6

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www.ohman.se

Öhman – Fair values since 1906

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Stockholm, 2019-11-06

David A. Zapolsky
Senior Vice President, General Counsel & Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, Washington 98109
E-mail: Zapolsky@amazon.com

RE: Shareholder proposal for 2020 Annual Meeting

Dear Mr. Zapolsky

I write to submit the enclosed resolution for inclusion in the proxy statement of Amazon.com, Inc ("Amazon" or the "Company") for its 2020 annual meeting of stockholders in accordance with Rule 14a-8 of the Securities Exchange Act of 1934.

Öhman Fonder is a responsible investment manager which integrates financial with environmental, social, and governance research in making investment decisions on behalf of our clients. Öhman Fonder acts as a responsible owner and advocates good environmental and social standards, and business ethics in companies we are invested in. Öhman has signed and complies with the UN-backed Principles for Responsible Investment (PRI). We engage in dialogues with the companies in our investment universe that we identify as not aligned with the UN Global Compact 10 principles.

We are filing the attached proposal urging Amazon to adopt and publicly disclose a comprehensive human rights policy applicable to Amazon's operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; and affirming the right of workers to form and join trade unions and bargain collectively.

We welcome the increased openness from Amazon to discuss sustainability related matters. Disappointingly, however, these conversations have not produced progress or adequate transparency on the concerns presented in the enclosed proposal. Hence, we remain concerned that Amazon and its Board are not devoting proper commitment to respecting human rights.

Öhman Fonder has continuously held, for at least one year as of the date hereof, shares of the Company's stock which would meet the requirements of Rule 14a-8 under the Securities Exchange Act of 1934, as amended. Verification of this ownership is attached.

We confirm that Öhman Fonder intends to continue to hold the requisite number of shares through the date of the Company's 2020 annual meeting of stockholders.

Öhman Fonder is the primary filer for this resolution. We will send a representative to the stockholders' meeting to move the shareholder proposal as required by the SEC rules. We may be joined by additional co-filers.

Please direct any communications to me at +46 72 526 65 52 or Fredric.nystrom@ohman.se. We request copies of any documentation related to this proposal. I am grateful for your time, and I look forward to a meaningful dialogue with top management alongside the shareholder proposal process.

Sincerely,



Fredric Nyström
Head of Responsible Investment
Öhman Fonder
Mäster Samuelsgatan 6
103 89 Stockholm
Sweden

WHEREAS, the UN Guiding Principles on Business and Human Rights state that companies have a responsibility to respect human rights within their operations and throughout their value chains. This responsibility entails that companies should commit to respecting human rights; know their human rights risks and impacts; take concrete steps to prevent, mitigate, and remediate adverse impacts when they occur; and publicly communicate how they are addressing the most severe impacts.

Amazon.com Inc. (“Amazon” or the “Company”) has adopted a Supplier Code of Conduct and Key Commitments which require suppliers to respect certain core labor rights standards. However, neither applies to employees within Amazon’s own operations or its subsidiaries.

In 2018 Amazon reported 647,500 full-time and part-time staff¹, having nearly quadrupled in five years², primarily driven by the company’s rapid expansion. Amazon has come under increasing scrutiny for working conditions in its warehouses, known as Fulfilment Centers. The National Council for Occupational Safety and Health’s 2018 and 2019 “Dirty Dozen” lists Amazon as one of the most dangerous employers in the U.S.³

In addition, there have been several reported incidents over recent years of poor working conditions⁴, with workers having engaged in strikes around Prime Day and Black Friday to protest working conditions,⁵ and have alleged retaliation for speaking up.⁶ The company’s labor rights record has become an issue in the U.S. presidential election.⁷

These concerns about Amazon’s labor rights record have negatively affected Amazon’s social license to operate and may interfere with its growth strategy. Opposition to the Company’s second headquarters in New York stemmed in significant part from Amazon’s anti-union activities.⁸ According to an October 2019 New Yorker article, “Amazon now has such a severe image problem that it can no longer count on being able to do whatever it pleases.”⁹

Human rights compliance is an essential aspect of Human Capital Management (HCM), and, as noted by the SEC Investor Advisory Committee, “research has found that high quality HCM practices correlate with lower employee turnover, higher productivity, and better corporate financial performance, producing a

¹ <https://ir.aboutamazon.com/node/32656/html>

² <https://ir.aboutamazon.com/node/29431/html>

³ http://nationalcosh.org/sites/default/files/uploads/2019_Dirty_Dozen.pdf, at 12-14

⁴ <https://www.thedailybeast.com/amazon-the-shocking-911-calls-from-inside-its-warehouses>

⁵ <https://www.washingtonpost.com/business/2019/07/15/amazon-workers-minnesota-prime-day-means-protest/>; <https://mashable.com/article/amazon-workers-black-friday-strike-europe-uk/>

⁶ <https://www.nytimes.com/2019/03/20/business/economy/amazon-warehouse-labor.html>

⁷ <https://twitter.com/ewarren/status/1150760629583712257>;

<https://twitter.com/sensanders/status/1150802591535775744?lang=en>

⁸ <https://www.nytimes.com/2019/02/14/nyregion/amazon-hq2-queens.html>

⁹ <https://www.newyorker.com/magazine/2019/10/21/is-amazon-unstoppable>

considerable and sustained alpha over time.”¹⁰ The SEC is also currently undergoing rule-making to increase the disclosure of HCM practices, in recognition of the importance of effectively managing human capital¹¹.

Accordingly, we believe that it is important for Amazon to commit publicly to respecting labor rights in its own operations.

Resolved: Shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon’s operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

¹⁰ <https://www.sec.gov/spotlight/investor-advisory-committee-2012/human-capital-disclosure-recommendation.pdf>

¹¹ <https://www.sec.gov/rules/proposed/2019/33-10668.pdf>

November 8, 2019

VIA UPS

Fredric Nyström
Öhman Fonder
Mäster Samuelsgatan 6
103 89 Stockholm, Sweden

Dear Mr. Nyström:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on November 6, 2019, the shareholder proposal you submitted on behalf of Öhman Fonder, entitled “Internal Human Rights Policy,” submitted pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2020 Annual Meeting of Shareholders (the “Proposal”).

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareholder proponents must submit sufficient proof of their continuous ownership of at least \$2,000 in market value, or 1%, of a company’s shares entitled to vote on the proposal for at least one year as of the date the shareholder proposal was submitted. The Company’s stock records do not indicate that you are the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received adequate proof that you have satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company. The documents that you provided are insufficient because they are not from a Depository Trust Company participant, as described below, they indicate the number of shares held as of October 24, 2019 but do not cover the full one-year period preceding and including November 6, 2019, the date the Proposal was submitted to the Company, and they do not state that the shares were held *continuously* during the required one-year period.

To remedy this defect, you must provide a proof of ownership letter verifying your continuous ownership of the required number or amount of Company shares for the one-year period preceding and including November 6, 2019, the date the Proposal was submitted to the Company. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of:

Fredric Nyström
November 8, 2019
Page 2

- (1) a written statement from the “record” holder of your shares (usually a broker or a bank) verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including November 6, 2019; or
- (2) if you have filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, reflecting your ownership of the required number or amount of Company shares as of or before the date on which the one-year eligibility period begins, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that you continuously held the required number or amount of Company shares for the one-year period.

If you intend to demonstrate ownership by submitting a written statement from the “record” holder of your shares as set forth in (1) above, please note that most large U.S. brokers and banks deposit their customers’ securities with, and hold those securities through, the Depository Trust Company (“DTC”), a registered clearing agency that acts as a securities depository (DTC is also known through the account name of Cede & Co.). Under SEC Staff Legal Bulletin No. 14F, only DTC participants are viewed as record holders of securities that are deposited at DTC. You can confirm whether your broker or bank is a DTC participant by asking your broker or bank or by checking DTC’s participant list, which is available at <http://www.dtcc.com/~media/Files/Downloads/client-center/DTC/alpha.ashx>. In these situations, shareholders need to obtain proof of ownership from the DTC participant through which the securities are held, as follows:

- (1) If your broker or bank is a DTC participant, then you need to submit a written statement from your broker or bank verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including November 6, 2019
- (2) If your broker or bank is not a DTC participant, then you need to submit proof of ownership from the DTC participant through which the shares are held verifying that you continuously held the required number or amount of Company shares for the one-year period preceding and including November 6, 2019. You should be able to find out the identity of the DTC participant by asking your broker or bank. If your broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through your account statements, because the clearing broker identified on your account statements will generally be a DTC participant. If the DTC participant that holds your shares is not able to confirm your individual holdings but is able to confirm the holdings of your

Fredric Nyström
November 8, 2019
Page 3

broker or bank, then you need to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that, for the one-year period preceding and including November 6, 2019, the required number or amount of Company shares were continuously held: (i) one from your broker or bank confirming your ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at 1050 Connecticut Avenue N.W., Washington, DC 20036. Alternatively, you may transmit any response by email to me at rmueller@gibsondunn.com.

If you have any questions with respect to the foregoing, please contact me at (202) 955-8671. For your reference, I enclose a copy of Rule 14a-8 and Staff Legal Bulletin No. 14F.

Sincerely,



Ronald O. Mueller

Enclosures

From: Fredric Nyström <Fredric.Nystrom@ohman.se>
Sent: Wednesday, November 13, 2019 5:53 AM
To: Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: confirmation

[External Email]

Dear Mr Mueller,

I want to confirm that we yesterday received letter from Gibson Dunn asking for clarification about Amazon holdings. This regarding resolution Öhman Fonder filed to Amazon 2020 AGM. We will send you additional information within short.

Kind regards

Fredric Nyström
Head of Responsible Investment

E. Öhman J:or AB
P.O. Box 7244
103 89 Stockholm,
Visiting address: Mäster Samuelsgatan 6

Direkt +46 8 407 59 85
Mobil +46 72 526 65 52
www.ohman.se

Öhman – Fair values since 1906

LEGAL NOTICE This message is confidential. If you are not the intended recipient, you are hereby notified that you have received this message in error and that reading it, copying it, or in any way disclosing its content to any other person, is strictly unauthorized. If you have received this message in error, please inform the sender by reply e-mail and then immediately delete this e-mail (including any attachments). Unless otherwise stated or agreed, the information provided in this message does not constitute investment advice or an offer by Öhman to provide any service or product described herein, or an offer or a solicitation of an offer to buy or sell any securities or any other investment product.

[External Email]

Hi Ronald,

Attached you find proof of Öhman holdings in Amazon.com, Inc. Please confirm that you have received the documents. And please confirm that the shareholder proposal now is submitted according to the requirements.

Kind regards

Fredric Nyström

Head of Responsible Investment

E. Öhman J:or AB

P.O. Box 7244

103 89 Stockholm,

Visiting address: Mäster Samuelsgatan 6

Direkt +46 8 407 59 85

Mobil +46 72 526 65 52

www.ohman.se

[External Email]

Hi,

This is the password to open the document certification_DTC_Öhman: Market@123

Regards

Fredric

From: Fredric Nyström

Sent: den 21 november 2019 17:28

To: Mueller, Ronald O. <RMueller@gibsondunn.com>

Subject: RE: confirmation

Hi Ronald,

Attached you find proof of Öhman holdings in Amazon.com, Inc. Please confirm that you have received the documents. And please confirm that the shareholder proposal now is submitted according to the requirements.

Kind regards

Fredric Nyström

Head of Responsible Investment

E. Öhman J:or AB

P.O. Box 7244

103 89 Stockholm,

Visiting address: Mäster Samuelsgatan 6

Direkt +46 8 407 59 85

Mobil +46 72 526 65 52

www.ohman.se

Öhman – Fair values since 1906



Skandinaviska Enskilda Banken AB (publ)
106 40 Stockholm
SWEDEN

Date
2019-11-21

Certifies that:

It held, on behalf of Öhman Global Hållbar, a position in Amazon Com. Inc. US0231351067 greater than \$2.000 USD in market value continuously for the period November 5th 2018 up to and including November 6th 2019 through its sub-custodian Brown Brothers Harriman & Co which is a DTC participant with account (number 010).

A handwritten signature in black ink, appearing to read 'Ann Linder Magnusson', is written over a horizontal line.

Ann Linder Magnusson

A handwritten signature in black ink, appearing to read 'Fredrik Björkman', is written over a horizontal line.

Fredrik Björkman



Brown Brothers Harriman & Co. ("BBH") of 140 Broadway, New York, NY 10005-1101

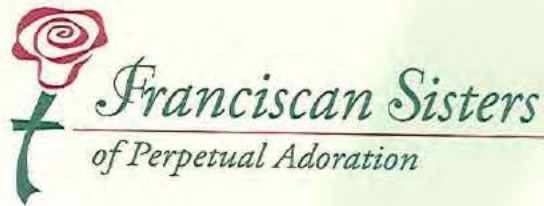
CERTIFIES THAT:

It held, on behalf of Skandinaviska Enskilda Banken AB (publ), a Swedish banking institution, for Ohman Global Hallbar, a position of Amazon.com (US0231351067) greater than \$2,000 USD in market value continuously for the period November 5th, 2018 up to and including November 6th, 2019 in DTC's through Brown Brothers Harriman's DTC participant account (number 010).

Signature

A handwritten signature in cursive script, appearing to read "Gerard T. Travers".

Gerard T. Travers
Vice President - Brown Brothers Harriman & Co.
11/21/2019



912 Market Street La Crosse, WI 54601-4782
PHONE 608-782-5610 FAX 608-782-6301
EMAIL fspa@fspa.org WEBSITE www.fspa.org

November 11, 2019

David A. Zapolsky
Senior Vice President, General Counsel & Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, Washington 98109
E-mail: Zapolsky@amazon.com

RE: Shareholder proposal for 2020 Annual Meeting

Dear Mr. Zapolsky:

Peace and all good! As Franciscan Sisters of Perpetual Adoration and active members of the Interfaith Center on Corporate Responsibility, we continue to reflect our values, principles, and mission in our investment decisions. FSPA acts as a responsible owner and advocates good environmental and social standards, and business ethics in companies in which we are invested.

The Franciscan Sisters of Perpetual Adoration are therefore co-filing with the Ohman Fonder the enclosed shareholder proposal, "Lobbying." I submit it for inclusion in the proxy statement for consideration and action by the shareholders at the 2020 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. A representative of the shareholders will attend the annual meeting to move the resolution as required by SEC rules. Please note that the contact person for this resolution/proposal will be: Fredric Nystrom of Ohman Fonder who can be reached at Fredric.nystrom@ohman.se or +46 72 526 65 52.

As verification that we are beneficial owners of common stock in Amazon, a separate letter from Neuberger Berman, our portfolio custodian/record holder attesting to the fact. It is our intention to keep these shares in our portfolio at least until after the annual meeting.

Respectfully yours,

Susan M. Ernster, FSPA

Susan M. Ernster, FSPA
Vice President & Treasurer/CFO of the Franciscan Sisters of Perpetual Adoration

CC: Fredric Nystrom

Enclosure: Resolution

Modern Lives. Sacred Traditions.

WHEREAS, the UN Guiding Principles on Business and Human Rights state that companies have a responsibility to respect human rights within their operations and throughout their value chains. This responsibility entails that companies should commit to respecting human rights; know their human rights risks and impacts; take concrete steps to prevent, mitigate, and remediate adverse impacts when they occur; and publicly communicate how they are addressing the most severe impacts.

Amazon.com Inc. (“Amazon” or the “Company”) has adopted a Supplier Code of Conduct and Key Commitments which require suppliers to respect certain core labor rights standards. However, neither applies to employees within Amazon’s own operations or its subsidiaries.

In 2018 Amazon reported 647,500 full-time and part-time staff¹, having nearly quadrupled in five years², primarily driven by the company’s rapid expansion. Amazon has come under increasing scrutiny for working conditions in its warehouses, known as Fulfilment Centers. The National Council for Occupational Safety and Health’s 2018 and 2019 “Dirty Dozen” lists Amazon as one of the most dangerous employers in the U.S.³

In addition, there have been several reported incidents over recent years of poor working conditions⁴, with workers having engaged in strikes around Prime Day and Black Friday to protest working conditions,⁵ and have alleged retaliation for speaking up.⁶ The company’s labor rights record has become an issue in the U.S. presidential election.⁷

These concerns about Amazon’s labor rights record have negatively affected Amazon’s social license to operate and may interfere with its growth strategy. Opposition to the Company’s second headquarters in New York stemmed in significant part from Amazon’s anti-union activities.⁸ According to an October 2019 New Yorker article, “Amazon now has such a severe image problem that it can no longer count on being able to do whatever it pleases.”⁹

Human rights compliance is an essential aspect of Human Capital Management (HCM), and, as noted by the SEC Investor Advisory Committee, “research has found that high quality HCM practices correlate with lower employee turnover, higher productivity, and better corporate financial performance, producing a

¹ <https://ir.aboutamazon.com/node/32656/html>

² <https://ir.aboutamazon.com/node/29431/html>

³ http://nationalcosh.org/sites/default/files/uploads/2019_Dirty_Dozen.pdf, at 12-14

⁴ <https://www.thedailybeast.com/amazon-the-shocking-911-calls-from-inside-its-warehouses>

⁵ <https://www.washingtonpost.com/business/2019/07/15/amazon-workers-minnesota-prime-day-means-protest/>; <https://mashable.com/article/amazon-workers-black-friday-strike-europe-uk/>

⁶ <https://www.nytimes.com/2019/03/20/business/economy/amazon-warehouse-labor.html>

⁷ <https://twitter.com/ewarren/status/1150760629583712257>;

<https://twitter.com/sensanders/status/1150802591535775744?lang=en>

⁸ <https://www.nytimes.com/2019/02/14/nyregion/amazon-hq2-queens.html>

⁹ <https://www.newyorker.com/magazine/2019/10/21/is-amazon-unstoppable>

considerable and sustained alpha over time.”¹⁰ The SEC is also currently undergoing rule-making to increase the disclosure of HCM practices, in recognition of the importance of effectively managing human capital¹¹.

Accordingly, we believe that it is important for Amazon to commit publicly to respecting labor rights in its own operations.

Resolved: Shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon’s operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

¹⁰ <https://www.sec.gov/spotlight/investor-advisory-committee-2012/human-capital-disclosure-recommendation.pdf>

¹¹ <https://www.sec.gov/rules/proposed/2019/33-10668.pdf>

STIFEL NICOLAUS

WILLIAM E. TIENKEN
FIRST VICE PRESIDENT/INVESTMENTS

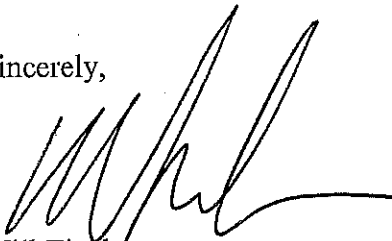
November 12, 2019

David A. Zapolsky
Senior Vice President, General Counsel & Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

To Whom It May Concern:

Please accept this letter as confirmation that our client, the Franciscan Sisters of Perpetual Adoration, has held at least \$2,000 worth of Amazon.com, Inc. common stock for the last year and plans to continue to hold it through next year's annual meeting and after.

Sincerely,



Will Tienken
First Vice President/Investments

STIFEL, NICOLAUS & COMPANY, INCORPORATED

70 WEST MADISON STREET, SUITE 2400 | CHICAGO, ILLINOIS 60602
(312) 454-3838 | (800) 745-7110 TOLL-FREE | (312) 454-3856 FAX | TIENKENW@STIFEL.COM

MEMBER SIPC AND NYSE

November 19, 2019

VIA OVERNIGHT MAIL

Susan M. Ernster
Franciscan Sisters of Perpetual Adoration
912 Market Street
La Crosse, WI 54601

Dear Ms. Ernster:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on November 11, 2019, a shareholder proposal you submitted on behalf of the Franciscan Sisters of Perpetual Adoration (the “Co-Filer”) pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2020 Annual Meeting of Shareholders (the “Proposal”).

Your November 11, 2019 letter indicates that Fredric Nyström of Öhman Fonder is the contact person for the Proposal. In addition, we understand that Öhman Fonder is the primary filer of the Proposal. Therefore, we understand that Fredric Nyström is authorized to represent and act on behalf of the Co-Filer in all matters relating to the Proposal, including any presentation or withdrawal of the Proposal. If this is incorrect, please let us know at the address below who, if anyone, is authorized to act on behalf of the Co-Filer with respect to the Proposal.

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareholder proponents must submit sufficient proof of their continuous ownership of at least \$2,000 in market value, or 1%, of a company’s shares entitled to vote on the proposal for at least one year as of the date the shareholder proposal was submitted. The Company’s stock records do not indicate that the Co-Filer is the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received adequate proof that the Co-Filer has satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company. The letter provided from Stifel, Nicolaus & Company, Incorporated dated November 12, 2019 is insufficient because it states that Company common stock has been held “for the last year,” which does not verify the Co-Filer’s “continuous” ownership for the one-year period preceding and including November 11, 2019 (from November 11, 2018 through and including November 11, 2019), the date the Proposal was submitted to the Company. For example, the statement of ownership “for the last year” could be read to cover only the one year period through the date of the letter (that is, between November 12, 2018 and November 12, 2019). In addition, in Staff Legal Bulletin 14, the Staff stated that copies of monthly brokerage statements do not satisfy the proof of ownership requirement since they indicate ownership as of a point in time

Susan M. Ernster
November 19, 2019
Page 2

and do not demonstrate that the shares were held “continuously” during the required one-year period (in this regard, we note that the statements furnished by you reflect some trading in the Company’s shares from month to month.). In addition, your November 11, 2019 letter makes reference to a separate verification letter from Neuberger Berman, your portfolio custodian, but did not include such letter, and, to date, we have not received any documentation from Neuberger Berman.

To remedy this defect, the Co-Filer must obtain a new proof of ownership letter verifying the Co-Filer’s continuous ownership of the required number or amount of Company shares for the one-year period preceding and including November 11, 2019, the date the Proposal was submitted to the Company. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of:

- (1) a written statement from the “record” holder of the Co-Filer’s shares (usually a broker or a bank) verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including November 11, 2019; or
- (2) if the Co-Filer has filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, reflecting the Co-Filer’s ownership of the required number or amount of Company shares as of or before the date on which the one-year eligibility period begins, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that the Co-Filer continuously held the required number or amount of Company shares for the one-year period.

If the Co-Filer intends to demonstrate ownership by submitting a written statement from the “record” holder of the Co-Filer’s shares as set forth in (1) above, please note that most large U.S. brokers and banks deposit their customers’ securities with, and hold those securities through, the Depository Trust Company (“DTC”), a registered clearing agency that acts as a securities depository (DTC is also known through the account name of Cede & Co.). Under SEC Staff Legal Bulletin No. 14F, only DTC participants are viewed as record holders of securities that are deposited at DTC. You can confirm whether the Co-Filer’s broker or bank is a DTC participant by asking the Co-Filer’s broker or bank or by checking DTC’s participant list, which is available at <http://www.dtcc.com/~media/Files/Downloads/client-center/DTC/alpha.ashx>. In these situations, shareholders need to obtain proof of ownership from the DTC participant through which the securities are held, as follows:

- (1) If the Co-Filer’s broker or bank is a DTC participant, then the Co-Filer needs to submit a written statement from the Co-Filer’s broker or bank verifying that the

Susan M. Ernster
November 19, 2019
Page 3

Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including November 11, 2019.

- (2) If the Co-Filer's broker or bank is not a DTC participant, then the Co-Filer needs to submit proof of ownership from the DTC participant through which the shares are held verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including November 11, 2019. You should be able to find out the identity of the DTC participant by asking the Co-Filer's broker or bank. If the Co-Filer's broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Co-Filer's account statements, because the clearing broker identified on the account statements will generally be a DTC participant. If the DTC participant that holds the Co-Filer's shares is not able to confirm the Co-Filer's individual holdings but is able to confirm the holdings of the Co-Filer's broker or bank, then the Co-Filer needs to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that, for the one-year period preceding and including November 11, 2019, the required number or amount of Company shares were continuously held: (i) one from the Co-Filer's broker or bank confirming the Co-Filer's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at Gibson, Dunn & Crutcher LLP, 1050 Connecticut Avenue NW, Washington, D.C. 20036. Alternatively, you may transmit any response by email to me at rmueller@gibsondunn.com.

If you have any questions with respect to the foregoing, please contact me at (202) 955-8671. For your reference, I enclose a copy of Rule 14a-8 and Staff Legal Bulletin No. 14F.

Sincerely,



Ronald O. Mueller

cc: Fredric Nyström, Öhman Fonder

Enclosures

From: Sr Sue Ernster FSPA <sernster@fspa.org>
Sent: Wednesday, November 27, 2019 10:38 AM
To: Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: filing

[External Email]

Dear. Mr. Mueller:

We received your letter of acknowledgement of our letter. You stated in your letter you hadn't heard from Neuberger Berman, you should have heard from Stifel Nicolaus, Will Tienken, regarding holding of the shares for the timeframe being requested.

Do you need me to send another letter stating that Will Tienken will be sending the information, which you should have received.

Peace,
Sue Ernster, FSPA
FSPA Vice President, Treasurer, CFO Director of Finance Dept.
912 Market St.
La Crosse, WI 54601
608-791-5284

From: Mueller, Ronald O.
Sent: Tuesday, December 3, 2019 10:30 AM
To: 'Sr Sue Ernster FSPA' <sernster@fspa.org>
Subject: RE: filing

Sister Ernster –

Thank you for your email. My letter to you, dated November 19, 2019 and received by your office on November 21, addresses the documentation provided by Stifel Nicolaus, in addition to stating that Amazon had not received any materials on your behalf from Neuberger Berman. As noted in the November 19 letter, a copy of which I will resend to you via a separate email (but please let me know if you do not receive the email), the letter from Will Tienken of Stifel Nicolaus regarding the Franciscan Sisters of Perpetual Adoration's ownership of Amazon stock was insufficient because it does not clearly confirm continuous ownership for the one-year period preceding and including November 11, 2019, the date the Proposal was submitted to the Company. Our letter dated November 19 describes these deficiencies in more detail and explains the steps to be taken to cure the deficiency. Please note that any new proof of ownership must be postmarked or transmitted no later than 14 days from the day you received our letter. Please let me know if you have any further questions.

Kind regards, Ron Mueller

Ronald O. Mueller

GIBSON DUNN

Gibson, Dunn & Crutcher LLP
1050 Connecticut Avenue, N.W., Washington, DC 20036-5306
Tel +1 202.955.8671 • Fax +1 202.530.9569
RMueller@gibsondunn.com • www.gibsondunn.com

From: Mueller, Ronald O.
Sent: Tuesday, December 3, 2019 10:33 AM
To: 'Sr Sue Ernster FSPA' <sernster@fspa.org>
Subject: RE: filing

Sister Ernster –
Attached is a copy of the letter referred to in my email below.

Ronald O. Mueller

GIBSON DUNN

Gibson, Dunn & Crutcher LLP
1050 Connecticut Avenue, N.W., Washington, DC 20036-5306
Tel +1 202.955.8671 • Fax +1 202.530.9569
RMueller@gibsondunn.com • www.gibsondunn.com

November 19, 2019

VIA OVERNIGHT MAIL

Susan M. Ernster
Franciscan Sisters of Perpetual Adoration
912 Market Street
La Crosse, WI 54601

Dear Ms. Ernster:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on November 11, 2019, a shareholder proposal you submitted on behalf of the Franciscan Sisters of Perpetual Adoration (the “Co-Filer”) pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2020 Annual Meeting of Shareholders (the “Proposal”).

Your November 11, 2019 letter indicates that Fredric Nyström of Öhman Fonder is the contact person for the Proposal. In addition, we understand that Öhman Fonder is the primary filer of the Proposal. Therefore, we understand that Fredric Nyström is authorized to represent and act on behalf of the Co-Filer in all matters relating to the Proposal, including any presentation or withdrawal of the Proposal. If this is incorrect, please let us know at the address below who, if anyone, is authorized to act on behalf of the Co-Filer with respect to the Proposal.

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareholder proponents must submit sufficient proof of their continuous ownership of at least \$2,000 in market value, or 1%, of a company’s shares entitled to vote on the proposal for at least one year as of the date the shareholder proposal was submitted. The Company’s stock records do not indicate that the Co-Filer is the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received adequate proof that the Co-Filer has satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company. The letter provided from Stifel, Nicolaus & Company, Incorporated dated November 12, 2019 is insufficient because it states that Company common stock has been held “for the last year,” which does not verify the Co-Filer’s “continuous” ownership for the one-year period preceding and including November 11, 2019 (from November 11, 2018 through and including November 11, 2019), the date the Proposal was submitted to the Company. For example, the statement of ownership “for the last year” could be read to cover only the one year period through the date of the letter (that is, between November 12, 2018 and November 12, 2019). In addition, in Staff Legal Bulletin 14, the Staff stated that copies of monthly brokerage statements do not satisfy the proof of ownership requirement since they indicate ownership as of a point in time

Susan M. Ernster
November 19, 2019
Page 2

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To remedy this defect, the Co-Filer must obtain a new proof of ownership letter verifying the Co-Filer’s continuous ownership of the required number or amount of Company shares for the one-year period preceding and including November 11, 2019, the date the Proposal was submitted to the Company. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of:

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Susan M. Ernster
November 19, 2019
Page 3

Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including November 11, 2019.

- (2) If the Co-Filer's broker or bank is not a DTC participant, then the Co-Filer needs to submit proof of ownership from the DTC participant through which the shares are held verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including November 11, 2019. You should be able to find out the identity of the DTC participant by asking the Co-Filer's broker or bank. If the Co-Filer's broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Co-Filer's account statements, because the clearing broker identified on the account statements will generally be a DTC participant. If the DTC participant that holds the Co-Filer's shares is not able to confirm the Co-Filer's individual holdings but is able to confirm the holdings of the Co-Filer's broker or bank, then the Co-Filer needs to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that, for the one-year period preceding and including November 11, 2019, the required number or amount of Company shares were continuously held: (i) one from the Co-Filer's broker or bank confirming the Co-Filer's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at Gibson, Dunn & Crutcher LLP, 1050 Connecticut Avenue NW, Washington, D.C. 20036. Alternatively, you may transmit any response by email to me at rmueller@gibsondunn.com.

If you have any questions with respect to the foregoing, please contact me at (202) 955-8671. For your reference, I enclose a copy of Rule 14a-8 and Staff Legal Bulletin No. 14F.

Sincerely,



Ronald O. Mueller

cc: Fredric Nyström, Öhman Fonder

Enclosures



November 18, 2019

RECEIVED

NOV 25 2019

AMAZON.COM, INC.
LEGAL DEPARTMENT

David A. Zapolsky
Senior Vice President, General Counsel and Secretary
Amazon.com Inc.
410 Terry Ave. North
Seattle, WA
email: zapolsky@amazon.com

Dear Mr. Zapolsky;

Re: Shareholder Proposal for Circulation at 2020 Annual General Meeting (AGM)

On behalf of the Catherine Donnelly Foundation ("CDF") I am writing to give notice that pursuant to the 2019 Proxy Statement of Amazon.com Inc. (the "Company") and Rule 14a-8 under the Securities Exchange Act of 1934, CDF intends to present the attached proposal (the "Proposal") at the 2020 annual meeting of shareholders (the "Annual Meeting").

Attached is documentation from ScotiaMcLeod confirming that CDF is the beneficial owner of 450 shares of voting common stock (the "Shares") of the Company, and has held the Shares for over one year. In addition, CDF intends to continue its ownership of the Shares through the date on which the Annual Meeting is held.

The Proposal is attached. CDF or its agent intends to appear in person or by proxy at the Annual Meeting to present the Proposal. I declare that CDF has no "material interest" other than that believed to be shared by stockholders of the Company generally. CDF will promptly notify the Company in writing if any of this information changes.

We hereby request that the proposal and the enclosed supporting statement be included in, or attached to, the management proxy circular to be issued in respect of the 2020 Annual Meeting for consideration by shareholders. We further request that the proposal be identified on the Annual Meeting's form of proxy as a matter to be voted for or against by the beneficial and registered shareholders of the Company.

We are co-filing this Proposal with the lead filer, Ohman Fonder. Please direct all questions and correspondence regarding the Proposal to Hugues Létourneau, engagement analyst at the Shareholder Association for Research and Education, at:

SHARE - Shareholder Association for Research & Education
Suite 510 – 1155 Robson Street, Vancouver, BC V6E 1B5
tel: 604-695-2038 e-mail: hletourneau@share.ca

Sincerely,

A handwritten signature in blue ink, appearing to read 'Mritunjay Sinha'.

Mritunjay Sinha

The Catherine Donnelly Foundation

12 Montcrest Boulevard
Toronto, Ontario M4K 1J7
T 416 461 2996 F 416 465 4193

www.catherinedonnellyfoundation.org
E info@catherinedonnellyfoundation.org
T @CDFoundation

SHAREHOLDER PROPOSAL

WHEREAS, the UN Guiding Principles on Business and Human Rights state that companies have a responsibility to respect human rights within their operations and throughout their value chains. This responsibility entails that companies should commit to respecting human rights; know their human rights risks and impacts; take concrete steps to prevent, mitigate, and remediate adverse impacts when they occur; and publicly communicate how they are addressing the most severe impacts.

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In addition, there have been several reported incidents over recent years of poor working conditions⁴, with workers having engaged in strikes around Prime Day and Black Friday to protest working conditions,⁵ and have alleged retaliation for speaking up.⁶ The company's labor rights record has become an issue in the U.S. presidential election.⁷

These concerns about Amazon's labor rights record have negatively affected Amazon's social license to operate and may interfere with its growth strategy. Opposition to the Company's second headquarters in New York stemmed in significant part from Amazon's anti-union activities.⁸ According to an October 2019 New Yorker article, "Amazon now has such a severe image problem that it can no longer count on being able to do whatever it pleases."⁹

Human rights compliance is an essential aspect of Human Capital Management (HCM), and, as noted by the SEC Investor Advisory Committee, "research has found that high quality HCM practices correlate with lower employee turnover, higher productivity, and better corporate financial performance, producing a considerable and sustained alpha over time."¹⁰ The SEC is also currently undergoing rule-making to increase the disclosure of HCM practices, in recognition of the importance of effectively managing human capital¹¹.

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Accordingly, we believe that it is important for Amazon to commit publicly to respecting labor rights in its own operations.

Resolved: Shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon's operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

40 King Street West, 49th Floor
Toronto, Ontario
Canada M5H 1H1
Tel: (416) 862-3110
Fax: (416) 863-7663
Toll Free: 1-800-399-8520



November 18, 2019

RE: Amazon.com, Inc.

ISIN: US0231351067

CUSIP: 023135106

To Whom It May Concern:

Please be advised that we wish to confirm 450 shares of the above security were beneficially owned by the Catherine Donnelly Foundation for a period of one year from November 18, 2018 to November 18, 2019 through the Canadian Depository REF# DTC5011.

The Catherine Donnelly Foundation has the authority to vote these shares at the upcoming 2020 annual general meeting of shareholders on the condition that they are still holding these shares as of the meeting record date.

Please do not hesitate to contact me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'E Martin', with a stylized flourish at the end.

Eleanor Martin
Administrative Associate
416-862-5833

Eleanor.martin@scotiawealth.com

November 27, 2019

VIA OVERNIGHT MAIL

Mritunjay Sinha
Catherine Donnelly Foundation
12 Montcrest Boulevard
Toronto, Ontario M4K 1J7

Dear Mr. Sinha:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on November 25, 2019, the shareholder proposal you submitted on November 20, 2019 on behalf of the Catherine Donnelly Foundation (the “Co-Filer”) relating to human rights pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2020 Annual Meeting of Shareholders (the “Proposal”).

Your November 18, 2019 letter indicates that Öhman Fonder is the lead filer of the Proposal. Therefore, we understand that Öhman Fonder is authorized to represent and act on behalf of the Co-Filer in all matters relating to the Proposal, including any presentation or withdrawal of the Proposal. If this is incorrect, please let us know at the address below who, if anyone, is authorized to act on behalf of the Co-Filer with respect to the Proposal.

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareholder proponents must submit sufficient proof of their continuous ownership of at least \$2,000 in market value, or 1%, of a company’s shares entitled to vote on the proposal for at least one year as of the date the shareholder proposal was submitted. The Company’s stock records do not indicate that the Co-Filer is the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received adequate proof that the Co-Filer has satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company. The November 18, 2019 letter from Scotia McLeod that you provided is insufficient because it verifies ownership between November 18, 2018 and November 18, 2019 rather than for the one-year period preceding and including November 20, 2019, the date the Proposal was submitted to the Company.

To remedy this defect, the Co-Filer must obtain a new proof of ownership letter verifying the Co-Filer’s continuous ownership of the required number or amount of Company shares for the one-year period preceding and including November 20, 2019, the date the Proposal was submitted to the Company. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of:

Mritunjay Sinha
November 27, 2019
Page 2

- (1) a written statement from the “record” holder of the Co-Filer’s shares (usually a broker or a bank) verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including November 20, 2019; or
- (2) if the Co-Filer has filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, reflecting the Co-Filer’s ownership of the required number or amount of Company shares as of or before the date on which the one-year eligibility period begins, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that the Co-Filer continuously held the required number or amount of Company shares for the one-year period.

If the Co-Filer intends to demonstrate ownership by submitting a written statement from the “record” holder of the Co-Filer’s shares as set forth in (1) above, please note that most large U.S. brokers and banks deposit their customers’ securities with, and hold those securities through, the Depository Trust Company (“DTC”), a registered clearing agency that acts as a securities depository (DTC is also known through the account name of Cede & Co.). Under SEC Staff Legal Bulletin No. 14F, only DTC participants are viewed as record holders of securities that are deposited at DTC. You can confirm whether the Co-Filer’s broker or bank is a DTC participant by asking the Co-Filer’s broker or bank or by checking DTC’s participant list, which is available at <http://www.dtcc.com/~media/Files/Downloads/client-center/DTC/alpha.ashx>. In these situations, shareholders need to obtain proof of ownership from the DTC participant through which the securities are held, as follows:

- (1) If the Co-Filer’s broker or bank is a DTC participant, then the Co-Filer needs to submit a written statement from the Co-Filer’s broker or bank verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including November 20, 2019.
- (2) If the Co-Filer’s broker or bank is not a DTC participant, then the Co-Filer needs to submit proof of ownership from the DTC participant through which the shares are held verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including November 20, 2019. You should be able to find out the identity of the DTC participant by asking the Co-Filer’s broker or bank. If the Co-Filer’s broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Co-Filer’s account statements, because the clearing broker identified on the account statements will generally be a DTC participant. If the DTC participant that holds the Co-Filer’s shares is not able to confirm the Co-Filer’s individual holdings but is able to confirm the holdings of the Co-Filer’s broker or bank, then the

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Mritunjay Sinha
November 27, 2019
Page 3

Co-Filer needs to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that, for the one-year period preceding and including November 20, 2019, the required number or amount of Company shares were continuously held: (i) one from the Co-Filer's broker or bank confirming the Co-Filer's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at Gibson, Dunn & Crutcher LLP, 1050 Connecticut Avenue NW, Washington, D.C. 20036-5306. Alternatively, you may transmit any response by email to me at RMueller@gibsondunn.com.

If you have any questions with respect to the foregoing, please contact me at (202) 955 8671. For your reference, I enclose a copy of Rule 14a-8 and Staff Legal Bulletin No. 14F.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ronald O. Mueller", is written over a light blue horizontal line.

Ronald O. Mueller

cc: Hugues Létourneau, Shareholder Association for Research and Education

Enclosures

From: Hugues Letourneau <hletourneau@share.ca>
Sent: Thursday, November 28, 2019 5:55 PM
To: Mueller, Ronald O. <RMueller@gibsondunn.com>
Cc: Mritunjay (MJ) Sinha <msinha@catherinedonnellyfoundation.org>
Subject: Amazon shareholder resolution - updated documentation

[External Email]

Dear Ronald,

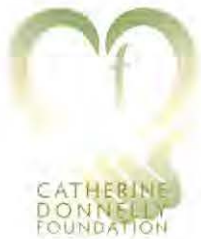
Attached, please find the updated documentation to co-file the shareholder resolution which has Ohman Fonder as lead filer at [Amazon.com](https://www.amazon.com), Inc. The updated documents are dated November 20th, 2019 and demonstrate one year worth of stock ownership from November 20th, 2018 to November 20th, 2019.

Please let me know if you need anything else. I would appreciate if you could acknowledge receipt of the documents.

Best regards,

Hugues L  tourneau
Manager - Responsible Investment Leadership /
Charg   de programme – Leadership en investissement responsable

[SHARE - Shareholder Association for Research & Education](#)
1155 Robson Street, Suite 510, Vancouver, BC, V6E 1B5, Canada
(tel) +1.604.695.2038
(email) hletourneau@share.ca



November 20, 2019

David A. Zapolsky
Senior Vice President, General Counsel and Secretary
Amazon.com Inc.
410 Terry Ave. North
Seattle, WA
email: zapolsky@amazon.com

Dear Mr. Zapolsky;

Re: Shareholder Proposal for Circulation at 2020 Annual General Meeting (AGM)

On behalf of the Catherine Donnelly Foundation ("CDF") I am writing to give notice that pursuant to the 2019 Proxy Statement of Amazon.com Inc. (the "Company") and Rule 14a-8 under the Securities Exchange Act of 1934, CDF intends to present the attached proposal (the "Proposal") at the 2020 annual meeting of shareholders (the "Annual Meeting").

Attached is documentation from ScotiaMcLeod confirming that CDF is the beneficial owner of 450 shares of voting common stock (the "Shares") of the Company, and has held the Shares for over one year. In addition, CDF intends to continue its ownership of the Shares through the date on which the Annual Meeting is held.

The Proposal is attached. CDF or its agent intends to appear in person or by proxy at the Annual Meeting to present the Proposal. I declare that CDF has no "material interest" other than that believed to be shared by stockholders of the Company generally. CDF will promptly notify the Company in writing if any of this information changes.

We hereby request that the proposal and the enclosed supporting statement be included in, or attached to, the management proxy circular to be issued in respect of the 2020 Annual Meeting for consideration by shareholders. We further request that the proposal be identified on the Annual Meeting's form of proxy as a matter to be voted for or against by the beneficial and registered shareholders of the Company.

We are co-filing this Proposal with the lead filer, Ohman Fonder. Please direct all questions and correspondence regarding the Proposal to Hugues Létourneau, engagement analyst at the Shareholder Association for Research and Education, at:

SHARE - Shareholder Association for Research & Education
Suite 510 – 1155 Robson Street, Vancouver, BC V6E 1B5
tel: 604-695-2038 e-mail: hletourneau@share.ca

Sincerely,


Mritunjay Sinha

The Catherine Donnelly Foundation

SHAREHOLDER PROPOSAL

WHEREAS, the UN Guiding Principles on Business and Human Rights state that companies have a responsibility to respect human rights within their operations and throughout their value chains. This responsibility entails that companies should commit to respecting human rights; know their human rights risks and impacts; take concrete steps to prevent, mitigate, and remediate adverse impacts when they occur; and publicly communicate how they are addressing the most severe impacts.

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These concerns about Amazon’s labor rights record have negatively affected Amazon’s social license to operate and may interfere with its growth strategy. Opposition to the Company’s second headquarters in New York stemmed in significant part from Amazon’s anti-union activities.⁸ According to an October 2019 New Yorker article, “Amazon now has such a severe image problem that it can no longer count on being able to do whatever it pleases.”⁹

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November 20, 2019

RE: Amazon.com Inc

ISIN: US0231351067

CUSIP: 023135106

To Whom it May Concern:

Please be advised that we wish to confirm 450 shares of the above security were continuously beneficially owned by The Catherine Donnelly Foundation for a period of one year (from November 20, 2018 to November 20, 2019), and held in the name of ScotiaMcLeod through the Depository Trust Company REF#DTC5011.

The Catherine Donnelly Foundation has the authority to vote these shares at the upcoming 2020 annual general meeting of Shareholders on the condition that they are still holding these shares as of the meeting record date.

Please do not hesitate to contact me if you have any questions.

Sincerely,

Eleanor Martin, Administrative Associate
ScotiaMcLeod
416-862-5833
Eleanor.martin@scotiawealth.com

ScotiaMcLeod,
a division of Scotia Capital Inc.
Scotia Plaza
40 King Street West, 49th Floor
Toronto, ON Canada
M5H 1H1

T: 416.862.3110
F: 416.863.7663
TOLL FREE: 1 800 399.8520

From: "Mritunjay Sinha" <msinha@catherinedonnellyfoundation.org>
To: "Mueller, Ronald O." <RMueller@gibsondunn.com>
Cc: "Mritunjay Sinha" <msinha@catherinedonnellyfoundation.org>, "'Hugues Letourneau'" <hletourneau@share.ca>
Subject: FW: Amazon shareholder resolution - updated documentation

[External Email]

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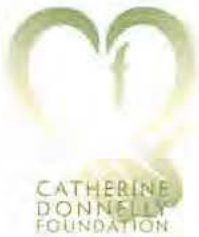
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Please let me and Hugues (cc'ed) know if you need anything else. We would appreciate if you could acknowledge receipt of this email and the attached updated documents for the shareholder resolution.

Many thanks,

Regards,
MJ



November 20, 2019

David A. Zapolsky
Senior Vice President, General Counsel and Secretary
Amazon.com Inc.
410 Terry Ave. North
Seattle, WA
email: zapolsky@amazon.com

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The Catherine Donnelly Foundation

SHAREHOLDER PROPOSAL

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November 20, 2019

RE: Amazon.com Inc

ISIN: US0231351067

CUSIP: 023135106

To Whom it May Concern:

Please be advised that we wish to confirm 450 shares of the above security were continuously beneficially owned by The Catherine Donnelly Foundation for a period of one year (from November 20, 2018 to November 20, 2019), and held in the name of ScotiaMcLeod through the Depository Trust Company REF#DTC5011.

The Catherine Donnelly Foundation has the authority to vote these shares at the upcoming 2020 annual general meeting of Shareholders on the condition that they are still holding these shares as of the meeting record date.

Please do not hesitate to contact me if you have any questions.

Sincerely,

Eleanor Martin, Administrative Associate
ScotiaMcLeod
416-862-5833
Eleanor.martin@scotiawealth.com

ScotiaMcLeod,
a division of Scotia Capital Inc.
Scotia Plaza
40 King Street West, 49th Floor
Toronto, ON Canada
M5H 1H1

T: 416.862.3110
F: 416.863.7663
TOLL FREE: 1.800.399.8520

* Registered in the name of The Bank of Nova Scotia under name Scotia Wealth Management, a division of Scotia Capital Inc. Scotia Wealth Management is a registered financial services provider by The Bank of Nova Scotia (Scotiabank). The Bank of Nova Scotia Trust Company (Scotiabank), Scotia Wealth Management Limited, Scotia Wealth Management U.S. Inc., Scotia Wealth Management Services Inc., Scotia Wealth Management, a division of Scotia Capital Inc. Scotia Wealth Management provides services provided by ScotiaMcLeod, a division of Scotia Capital Inc. Scotia Capital Inc. is a member of the Canadian Investor Protection Fund and the Investment Industry Regulatory Organization of Canada.

Sisters of the Humility of Mary

David A. Zapolsky
Senior Vice President, General Counsel and Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, Washington 98109
E-mail: Zapolsky@amazon.com

RECEIVED

December 4, 2019

DEC 09 2019

AMAZON.COM, INC.
LEGAL DEPARTMENT

Dear Mr. Zapolsky,

The Sisters of the Humility of Mary have been committed to concern for human rights and care for the individual since our founding in 1854. We have been and, continue to be, active in our work in support of worker rights, especially those ensuring safe and healthy workplaces and those prohibiting discrimination and retaliation. As investors, we are certainly concerned with the financial returns of our investments but we are also concerned with the social and ethical implications of those investments. As such, we are most aware of the policies and procedures of the corporations in which we invest.

We are aware of the increased openness from Amazon to discuss these concerns but are also aware that these dialogues have not produced the transparency we had hope for. As a result, we are co-filing the attached proposal requesting Amazon to adopt, and publicly disclose, a comprehensive human rights policy incorporating the concerns expressed in the proposal.

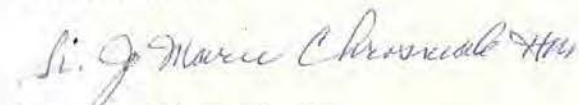
The Sisters of the Humility of Mary is the beneficial owner of Amazon.com Stock. As verification that we are beneficial owners of common stock in Amazon.com, I enclose a letter from Comerica Bank, our portfolio custodian/record holder attesting to that fact. It is our intention to continuously keep these shares in our portfolio beyond the date of the annual meeting.

I am authorized to notify you of our intention to co-file this enclosed shareholder proposal:

Amazon Human Rights Policy

with Ohman Fonder. I submit it for inclusion in the proxy statement for consideration and action by the shareholders at the next annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange act of 1934. Please note that the contact persons for this proposal will be Fredric Nystrom. We authorize Ohman Fonder to withdraw on our behalf if an agreement is reached. However, as a co-filer, we respectfully request direct communication from the company and to be listed in the proxy.

Respectfully yours,



Sr. Jo Marie Chrosniak, HM
Shareholder Advocacy Representative
jchrosniak@hmministry.org

Enclosures

Cc: Fredric Nystrom, Ohman Fonder
Cc: Julie Wokaty, ICCR

December 4, 2019

Timothy J. Reardon
Director of Finance
Sisters of the Humility of Mary
288 Villa Drive
Villa Maria, PA 16155


Dear Mr. Reardon

This Letter serves as confirmation that the Sisters of Humility of Mary holds 197 shares of Amazon Stock. These shares have been held for more than one year prior to the submission of the letter of proposal and at least the minimum number of shares will be held continuously through the time of the next annual meeting.

This security is currently held by Comerica Bank as Custodian for Sisters of the Humility of Mary in our nominee name at The Depository Trust Company Corporation, and this letter is a statement of Comerica Bank as record holder of the above referenced common stock.

Should you have any questions or require additional information, please contact me at the below number.

Sincerely,



Matthew H. Wasmund
Vice President, Institutional Services Group
Comerica Bank
Custodian for Sisters of the Humility of Mary
(313) 222-7092
mhwasmund@comerica.com

WHEREAS, the UN Guiding Principles on Business and Human Rights state that companies have a responsibility to respect human rights within their operations and throughout their value chains. This responsibility entails that companies should commit to respecting human rights; know their human rights risks and impacts; take concrete steps to prevent, mitigate, and remediate adverse impacts when they occur; and publicly communicate how they are addressing the most severe impacts.

Amazon.com Inc. (“Amazon” or the “Company”) has adopted a Supplier Code of Conduct and Key Commitments which require suppliers to respect certain core labor rights standards. However, neither applies to employees within Amazon’s own operations or its subsidiaries.

In 2018 Amazon reported 647,500 full-time and part-time staff¹, having nearly quadrupled in five years², primarily driven by the company’s rapid expansion. Amazon has come under increasing scrutiny for working conditions in its warehouses, known as Fulfilment Centers. The National Council for Occupational Safety and Health’s 2018 and 2019 “Dirty Dozen” lists Amazon as one of the most dangerous employers in the U.S.³

In addition, there have been several reported incidents over recent years of poor working conditions⁴, with workers having engaged in strikes around Prime Day and Black Friday to protest working conditions,⁵ and have alleged retaliation for speaking up.⁶ The company’s labor rights record has become an issue in the U.S. presidential election.⁷

These concerns about Amazon’s labor rights record have negatively affected Amazon’s social license to operate and may interfere with its growth strategy. Opposition to the Company’s second headquarters in New York stemmed in significant part from Amazon’s anti-union activities.⁸ According to an October 2019 New Yorker article, “Amazon now has such a severe image problem that it can no longer count on being able to do whatever it pleases.”⁹

Human rights compliance is an essential aspect of Human Capital Management (HCM), and, as noted by the SEC Investor Advisory Committee, “research has found that high quality HCM practices correlate with lower employee turnover, higher productivity, and better corporate financial performance, producing a

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considerable and sustained alpha over time.”¹⁰ The SEC is also currently undergoing rule-making to increase the disclosure of HCM practices, in recognition of the importance of effectively managing human capital¹¹.

Accordingly, we believe that it is important for Amazon to commit publicly to respecting labor rights in its own operations.

Resolved: Shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon’s operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

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David A. Zapolsky
Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, Washington
USA

Via email: zapolsky@amazon.com,

cc. Michael Deal, email: deal@amazon.com

December 9th, 2019

Re: Shareholder Proposal to Amazon.com, Inc. filed by Öhman Fonder

Dear Mr Zapolsky,

On behalf BMO Asset Management, Inc., I write to give notice that pursuant to the 2020 proxy statement of Amazon.com and Rule 14a-8 under the Securities Exchange Act of 1934, BMO Asset Management, Inc. intends to co-file the attached proposal with the Öhman Fonder at the 2020 annual meeting of shareholders.

BMO Asset Management, Inc. is a beneficial owner of two shares (or at least \$2,000) and has held these shares for over one year. In addition, BMO Asset Management, Inc. intends to hold the shares through the date on which the Annual Meeting is held. Our custodian will be sending you confirmation of the shares held by BMO Asset Management, Inc through its BMO S+P 500 INDEX ETF no later than December 13th, 2019. A copy of this is enclosed.

Although we appreciate the recent publication of Amazon's Global Human Rights Principles, there are still facets to this issue, which we consider are not sufficiently covered in this policy, as detailed further in the shareholder proposal.

Fredric Nystrom at Öhman Fonder will be our representative regarding this resolution and he can be reached at Fredric.Nystrom@ohman.se.

Sincerely,



David Sneyd
Vice President, Responsible Investment
BMO Global Asset Management

WHEREAS, the UN Guiding Principles on Business and Human Rights state that companies have a responsibility to respect human rights within their operations and throughout their value chains. This responsibility entails that companies should commit to respecting human rights; know their human rights risks and impacts; take concrete steps to prevent, mitigate, and remediate adverse impacts when they occur; and publicly communicate how they are addressing the most severe impacts.

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In addition, there have been several reported incidents over recent years of poor working conditions⁴, with workers having engaged in strikes around Prime Day and Black Friday to protest working conditions,⁵ and have alleged retaliation for speaking up.⁶ The company’s labor rights record has become an issue in the U.S. presidential election.⁷

These concerns about Amazon’s labor rights record have negatively affected Amazon’s social license to operate and may interfere with its growth strategy. Opposition to the Company’s second headquarters in New York stemmed in significant part from Amazon’s anti-union activities.⁸ According to an October 2019 New Yorker article, “Amazon now has such a severe image problem that it can no longer count on being able to do whatever it pleases.”⁹

Human rights compliance is an essential aspect of Human Capital Management (HCM), and, as noted by the SEC Investor Advisory Committee, “research has found that high quality HCM practices correlate with lower employee turnover, higher productivity, and better corporate financial performance, producing a

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considerable and sustained alpha over time.”¹⁰ The SEC is also currently undergoing rule-making to increase the disclosure of HCM practices, in recognition of the importance of effectively managing human capital¹¹.

Accordingly, we believe that it is important for Amazon to commit publicly to respecting labor rights in its own operations.

Resolved: Shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon’s operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

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Global Services

David A. Zapolsky
Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, Washington
USA

December 9, 2019

RE: BMO S+P 500 INDEX ETF

Letter of Verification of Ownership

Dear Mr Zapolski,

We, State Street Trust Company Canada, have been appointed to act as custodian to the BMO S+P 500 INDEX ETF (the "Fund"), managed by BMO Asset Management, Inc. In our capacity as custodian, we confirm that the Fund holds 2 shares of Amazon.com, Inc. common stock (Cusip 023135106)

As of December 9, 2019, we confirm that the Fund has held the two shares of common stock for at least one year.

Sincerely,

Name: Zubair Hakim

Title : AVP Client Service Delivery

Signature

206-266-7010

PROVIDENCE TRUST

SAN ANTONIO, TEXAS

December 10, 2019

David Zapolsky
Corporate Secretary
Amazon.com, Inc.
P.O. Box 81226
Seattle, WA 98108-1226

Email: David.Zapolsky@amazon.com
Fax: 206-266-7010

Dear Mr. Zapolsky:

I am writing you on behalf of Providence Trust to co-file the stockholder resolution on Adopt a Human Rights Policy. In brief, the proposal states: **RESOLVED**, shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon's operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with Ohman GES International. I submit it for inclusion in the 2020 proxy statement for consideration and action by the shareholders at the 2020 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We are the beneficial owner, as defined in Rule 13d-3 of the Securities Exchange Act of 1934, of \$2,000 worth of the shares.

We have been a continuous shareholder for one year of \$2,000 in market value of Amazon.com, Inc. stock and will continue to hold at least \$2,000 of Amazon.com, Inc. stock through the next annual meeting. Verification of our ownership position will be sent by our custodian. A representative of the filers will attend the stockholders' meeting to move the resolution as required by SEC rules.

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider Ohman GES International the lead filer of this resolution. As such, Ohman GES International, serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Fredric Nyström, of Ohman GES International who may be reached by phone +46 8 407 59 85 or by email: fredric.nystrom@ohman.se.

As a co-filer, however, we respectfully request direct communication from the company and to be listed in the proxy.

Sincerely,



Sister Ramona Bezner
Trustee

2020 Amazon.com, Inc. Adopt a Human Rights Policy

WHEREAS, the UN Guiding Principles on Business and Human Rights state that companies have a responsibility to respect human rights within their operations and throughout their value chains. This responsibility entails that companies should commit to respecting human rights; know their human rights risks and impacts; take concrete steps to prevent, mitigate, and remediate adverse impacts when they occur; and publicly communicate how they are addressing the most severe impacts.

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Accordingly, we believe that it is important for Amazon to commit publicly to respecting labor rights in its own operations.

RESOLVED: Shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon's operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

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December 23, 2019

VIA OVERNIGHT MAIL AND FAX

Sister Ramona Bezner
Trustee for Providence Trust
515 SW 24th Street
San Antonio, TX 78207
(210) 431-9965

Dear Sister Bezner:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 10, 2019, the shareholder proposal you submitted on behalf of Providence Trust (the “Co-Filer”) pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2020 Annual Meeting of Shareholders (the “Proposal”).

Your December 10, 2019 letter indicates that Ohman GES International is the lead filer of the Proposal and is authorized to act on behalf of the Co-Filer. However, we understand that Ohman Fonder, an affiliate of Ohman GES International, is the primary filer of the Proposal. Therefore, we understand that Ohman Fonder is also authorized to represent and act on behalf of the Co-Filer in all matters relating to the Proposal, including any presentation or withdrawal of the Proposal. If this is incorrect, please let us know at the address below who is authorized to act on behalf of the Co-Filer with respect to the Proposal.

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareholder proponents must submit sufficient proof of their continuous ownership of at least \$2,000 in market value, or 1%, of a company’s shares entitled to vote on the proposal for at least one year as of the date the shareholder proposal was submitted. The Company’s stock records do not indicate that the Co-Filer is the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received proof that the Co-Filer has satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company.

To remedy this defect, the Co-Filer must submit sufficient proof of the Co-Filer’s continuous ownership of the required number or amount of Company shares for the one-year period preceding and including December 10, 2019, the date the Proposal was submitted to the

Sister Ramona Bezner
December 11, 2019
Page 2

Company. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of:

- (1) a written statement from the “record” holder of the Co-Filer’s shares (usually a broker or a bank) verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including December 10, 2019; or
- (2) if the Co-Filer has filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, reflecting the Co-Filer’s ownership of the required number or amount of Company shares as of or before the date on which the one-year eligibility period begins, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that the Co-Filer continuously held the required number or amount of Company shares for the one-year period.

If the Co-Filer intends to demonstrate ownership by submitting a written statement from the “record” holder of the Co-Filer’s shares as set forth in (1) above, please note that most large U.S. brokers and banks deposit their customers’ securities with, and hold those securities through, the Depository Trust Company (“DTC”), a registered clearing agency that acts as a securities depository (DTC is also known through the account name of Cede & Co.). Under SEC Staff Legal Bulletin No. 14F, only DTC participants are viewed as record holders of securities that are deposited at DTC. You can confirm whether the Co-Filer’s broker or bank is a DTC participant by asking the Co-Filer’s broker or bank or by checking DTC’s participant list, which is available at <http://www.dtcc.com/~media/Files/Downloads/client-center/DTC/alpha.ashx>. In these situations, shareholders need to obtain proof of ownership from the DTC participant through which the securities are held, as follows:

- (1) If the Co-Filer’s broker or bank is a DTC participant, then the Co-Filer needs to submit a written statement from the Co-Filer’s broker or bank verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including December 10, 2019.
- (2) If the Co-Filer’s broker or bank is not a DTC participant, then the Co-Filer needs to submit proof of ownership from the DTC participant through which the shares are held verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including December 10, 2019. You should be able to find out the identity of the DTC participant by asking the Co-Filer’s broker or bank. If the Co-Filer’s broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Co-Filer’s account statements,

Sister Ramona Bezner
December 11, 2019
Page 3

because the clearing broker identified on the account statements will generally be a DTC participant. If the DTC participant that holds the Co-Filer's shares is not able to confirm the Co-Filer's individual holdings but is able to confirm the holdings of the Co-Filer's broker or bank, then the Co-Filer needs to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that, for the one-year period preceding and including December 10, 2019, the required number or amount of Company shares were continuously held: (i) one from the Co-Filer's broker or bank confirming the Co-Filer's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at Gibson, Dunn & Crutcher LLP, 1050 Connecticut Avenue NW, Washington D.C. 20036. Alternatively, you may transmit any response by email to me at rmueller@gibsondunn.com.

If you have any questions with respect to the foregoing, please contact me at (202) 955-8671. For your reference, I enclose a copy of Rule 14a-8 and Staff Legal Bulletin No. 14F.

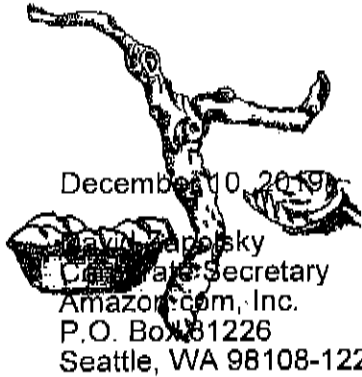
Sincerely,

A handwritten signature in blue ink, appearing to read "Ronald O. Mueller", is written over a light blue horizontal line.

Ronald O. Mueller

Enclosures

cc: Fredric Nyström, Öhman GES International



December 10, 2019

David Zapolsky
General Secretary
Amazon.com, Inc.
P.O. Box 81226
Seattle, WA 98108-1226

Email: David.Zapolsky@amazon.com
Fax: 206-266-7010

Dear Mr. Zapolsky:

I am writing you on behalf of Monasterio Pan De Vida to co-file the stockholder resolution on Adopt a Human Rights Policy. In brief, the proposal states: **RESOLVED**, shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon's operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

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We have been a continuous shareholder for one year of \$2,000 in market value of Amazon.com, Inc. stock and will continue to hold at least \$2,000 of Amazon.com, Inc. stock through the next annual meeting. Verification of our ownership position will be sent by our custodian. A representative of the filers will attend the stockholders' meeting to move the resolution as required by SEC rules.

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider Ohman GES International the lead filer of this resolution. As such, Ohman GES International, serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Fredric Nyström, of Ohman GES International who may be reached by phone +46 8 407 59 85 or by email: fredric.nystrom@ohman.se.

As a co-filer, however, we respectfully request direct communication from the company and to be listed in the proxy.

Sincerely,

Rose Marie Stallbaumer, OSB, Investment Representative

Monasterio Pan de Vida

Apdo. Postal 105-3
Torreón, Coahuila C.P. 27000
México
Tel./Fax (52) (871) 720-04-48
e-mail: monasterio@pandevidaosb.com
www.pandevidaosb.com

2020 Amazon.com, Inc. Adopt a Human Rights Policy

WHEREAS, the UN Guiding Principles on Business and Human Rights state that companies have a responsibility to respect human rights within their operations and throughout their value chains. This responsibility entails that companies should commit to respecting human rights; know their human rights risks and impacts; take concrete steps to prevent, mitigate, and remediate adverse impacts when they occur; and publicly communicate how they are addressing the most severe impacts.

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Accordingly, we believe that it is important for Amazon to commit publicly to respecting labor rights in its own operations.

RESOLVED: Shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon's operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

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Jody Herbert
Client Associate
Merrill Lynch
2959 N. Rock Rd Suite 200
Wichita, KS 67226-1193
316-631-3513



December 10, 2019

David Zapolsky
Corporate Secretary
Amazon.com, Inc.
PO Box 81226
Seattle, WA 98108-1226

Email: david.zapolsky@amazon.com
Fax: 206-266-7010

RE: Co-filing of shareholder resolution: Adopt a Human Right Policy

RE: Benedictine Sisters of Monasterio Pan de Vida, TIN# 48-0548363

Dear Mr. Zapolsky,

As of December 10, 2019, Benedictine Sisters of Monasterio Pan de Vida, held, and has held continuously for at least one year, 8 shares of Amazon.com, Inc. common stock. These shares have been held with Merrill Lynch, DTC number 8862.

If you need further information, please contact us at 316-631-3513

Sincerely,

Jody Herbert, Client Associate
Merrill

Cc: Benedictine Sisters of Monasterio Pan de Vida

Merrill Lynch, Pierce, Fenner & Smith Incorporated (also referred to as "MLPF&S" or "Merrill") makes available certain investment products sponsored, managed, distributed or provided by companies that are affiliates of Bank of America Corporation ("BofA Corp."). MLPF&S is a registered broker-dealer, Member SIPC and a wholly owned subsidiary of BofA Corp.

Investment products:

Are Not FDIC Insured	Are Not Bank Guaranteed	May Lose Value
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Part 6

**Instructions for
delivering firm**

All deliveries must include the client name and the 8-digit Merrill Lynch account number.

ASSET TYPE

Checks and re-registration papers
for cash and margin accounts

Cash transfers between retirement
accounts

DELIVERY INSTRUCTIONS

Make checks payable to:
Merrill Lynch, Pierce, Fenner & Smith Incorporated as custodian
FAO/TBO Client Name
Merrill Lynch Account Number

Do not send physical certificates to this address.

All DTC-Eligible Securities

Deliver to DTC Clearing
0671 vs. Payment
8862 vs. Receipt-free

Physical delivery of securities

DTCC NYW Broker 671 MLPFS
570 Washington Boulevard
Jersey City, NJ 07310
Attn: Central Delivery 5th floor

Do not send physical checks to this address.

Federal Settlements

All Custody US Treasuries
(Bonds, Bills, Notes, Agencies)

Federal Book-Entry Mortgage

All MBS products (FHLMC, FNMA,
GNMA, MO, etc.)

BK OF NYC/MLPFS
ABA Number: 021000018
Further credit to client name and Merrill Lynch
account number

Federal Wire Funds

Bank of America, N.A.
100 West 33rd Street
New York, NY 10001
ABA Number: 026009593
SWIFT Address for International Banks: BOFAUS3N
Account Number: ***
Name: Merrill Lynch, Pierce, Fenner & Smith, New York, NY
Reference: Merrill Lynch 8-digit account number and account title

Merrill Lynch, Pierce, Fenner & Smith Incorporated (also referred to as "MLPF&S" or "Merrill") makes available certain investment products sponsored, managed, distributed or provided by companies that are affiliates of Bank of America Corporation ("BoFA Corp."). MLPF&S is a registered broker-dealer, Member SIPC and a wholly owned subsidiary of BoFA Corp.

Investment products:

Are Not FDIC Insured	Are Not Bank Guaranteed	May Lose Value
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**Greater Manchester
Pension Fund**

Administered by



David A. Zapolsky
Senior Vice President, General Counsel &
Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, Washington 98109

Investments Group
Guardaman Tony Downes House
5 Manchester Road, Droylsden
Tameside, M43 8SF

Tel: 0161 301 7145
Fax: 0161 301 7001
Email: mushfiquir.rahman@gmpf.org.uk

Website: www.gmpf.org.uk

Date: 12 December 2019

Dear Mr Zapolsky

RE: Resolution for 2020 Annual Meeting of Shareholders

Greater Manchester Pension Fund is a UK local government pension fund with assets with a market value of £23.8 billion as of 31st March 2019. Greater Manchester Pension Fund is a long-term owner of Amazon.com, Inc. stock.

Please include the enclosed proposal in the Company's Proxy Statement as a Form of Proxy relating to the 2020 Annual Meeting of Shareholders of Amazon.com, Inc. Greater Manchester Pension Fund is co-filing this resolution with Ohman Fonder.

Also enclosed is certification from our current and previous custodian, Northern Trust Company and JPMorgan Chase Bank NA respectively, of our long position of Amazon.com, Inc. stock and the fulfilment of the market value amount and time requirements of SEC Rule 14a-8, as we understand these requirements to be. Greater Manchester Pension Fund intends to fulfil all requirements of Rule 14a-8, including holding the requisite amount of equity through the date of the 2020 Meeting.

Regarding this proposal, I designate Ohman Fonder as the lead filer. Correspondence related to this proposal can be directed to Fredric Nystrom at Fredric.Nystrom@ohman.se.

Copies of correspondence, as well as any questions related to this co-filing, can be directed to Mushfiquir Rahman, Investments Manager at +44 (0) 161 301 7145 or mushfiquir.rahman@gmpf.org.uk and copied to Tessa Younger of PIRC, our research and engagement partner at tessa.younger@pirc.co.uk.

Yours Sincerely

Sandra Stewart
Director of Governance and Pensions

cc: Tom.Harrington@gmpf.org.uk; Tessa.Younger@pirc.co.uk; Fredric.Nystrom@ohman.se;
amazon-ir@amazon.com



WHEREAS, the UN Guiding Principles on Business and Human Rights state that companies have a responsibility to respect human rights within their operations and throughout their value chains. This responsibility entails that companies should commit to respecting human rights; know their human rights risks and impacts; take concrete steps to prevent, mitigate, and remediate adverse impacts when they occur; and publicly communicate how they are addressing the most severe impacts.

Amazon.com Inc. ("Amazon" or the "Company") has adopted a Supplier Code of Conduct and Key Commitments which require suppliers to respect certain core labor rights standards. However, neither applies to employees within Amazon's own operations or its subsidiaries.

In 2018 Amazon reported 647,500 full-time and part-time staff¹, having nearly quadrupled in five years², primarily driven by the company's rapid expansion. Amazon has come under increasing scrutiny for working conditions in its warehouses, known as Fulfilment Centers. The National Council for Occupational Safety and Health's 2018 and 2019 "Dirty Dozen" lists Amazon as one of the most dangerous employers in the U.S.³

In addition, there have been several reported incidents over recent years of poor working conditions⁴, with workers having engaged in strikes around Prime Day and Black Friday to protest working conditions,⁵ and have alleged retaliation for speaking up.⁶ The company's labor rights record has become an issue in the U.S. presidential election.⁷

These concerns about Amazon's labor rights record have negatively affected Amazon's social license to operate and may interfere with its growth strategy. Opposition to the Company's second headquarters in New York stemmed in significant part from Amazon's anti-union activities.⁸ According to an October 2019 New Yorker article, "Amazon now has such a severe image problem that it can no longer count on being able to do whatever it pleases."⁹

Human rights compliance is an essential aspect of Human Capital Management (HCM), and, as noted by the SEC Investor Advisory Committee, "research has found that high quality HCM practices correlate with lower employee turnover, higher productivity, and better corporate financial performance, producing a

¹ <https://ir.aboutamazon.com/node/32656/html>

² <https://ir.aboutamazon.com/node/29431/html>

³ http://nationalcosh.org/sites/default/files/uploads/2019_Dirty_Dozen.pdf, at 12-14

⁴ <https://www.thedailybeast.com/amazon-the-shocking-911-calls-from-inside-its-warehouses>

⁵ <https://www.washingtonpost.com/business/2019/07/15/amazon-workers-minnesota-prime-day-means-protest/>; <https://mashable.com/article/amazon-workers-black-friday-strike-europe-uk/>

⁶ <https://www.nytimes.com/2019/03/20/business/economy/amazon-warehouse-labor.html>

⁷ <https://twitter.com/ewarren/status/1150760629583712257>;

<https://twitter.com/sensanders/status/1150802591535775744?lang=en>

⁸ <https://www.nytimes.com/2019/02/14/nyregion/amazon-hq2-queens.html>

⁹ <https://www.newyorker.com/magazine/2019/10/21/is-amazon-unstoppable>

considerable and sustained alpha over time.”¹⁰ The SEC is also currently undergoing rule-making to increase the disclosure of HCM practices, in recognition of the importance of effectively managing human capital¹¹.

Accordingly, we believe that it is important for Amazon to commit publicly to respecting labor rights in its own operations.

Resolved: Shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon’s operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

¹⁰ <https://www.sec.gov/spotlight/investor-advisory-committee-2012/human-capital-disclosure-recommendation.pdf>

¹¹ <https://www.sec.gov/rules/proposed/2019/33-10668.pdf>

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Canary Wharf
London E14 6NT
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+44 (0) 20 7982 2000 Tel
+44 (0) 20 7982 2002 Fax
northerntrust.com



**NORTHERN
TRUST**

Brett Kushin
Vice President

Direct Line: +44 207 982 1424
Fax: +44 207 982 3643
Email: bk27@ntra.com

28 November 2019

To Whom It May Concern

Re: AMAZON - ISIN US0231351067

The Northern Trust Company as global custodian to Tameside Metropolitan Borough Council as the administering authority of the Greater Manchester Pension Fund, hereby confirm that according to our records Tameside Metropolitan Borough Council as the administering authority of the Greater Manchester Pension Fund has held the above asset with The Northern Trust Company since 1st July 2019, and the market value of the holding has been more than USD 2,000 since this date.

Although there was a change of custodian on 1st July 2019 there has been no change in beneficial owner.

Yours sincerely

Brett Kushin
Vice President

J.P.Morgan

To whom it may concern,

This letter is in response to the request from Mr Mushfiquur Rahman, Investments Manager at the Greater Manchester Pension Fund.

Please accept this letter as confirmation that JPMorgan Chase Bank NA, London Brand ("JP Morgan") was acting as global custodian for Tameside Metropolitan Borough Council in its capacity as the administering authority of the Greater Manchester Pension Fund ("GMPF") up until 30th June 2019. JP Morgan did not provide audited account valuation services for GMPF but can confirm that between 01Oct18 and 30Jun19, our custody records show that GMPF held shares of Amazon, CUSIP US0231351067, and the balance was continually maintained to over the value of \$2,000.00 during this time.

Please note that this information is strictly confidential, is provided to the intended recipient at the request of GMPF and is for informational purposes.

Regards



Iain Lawrence

December 23, 2019

VIA OVERNIGHT MAIL AND EMAIL

Mushfiquir Rahman
Greater Manchester Pension Fund
c/o Tameside Metropolitan Borough
Guardsman Tony Downes House
5 Manchester Road, Droylsden
Tameside, M43 6SF
mushfiquir.rahman@gmpf.org.uk

Dear Mr. Rahman:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 12, 2019, the shareholder proposal submitted by the Greater Manchester Pension Fund (the “Co-Filer”) pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2020 Annual Meeting of Shareholders (the “Proposal”).

The Co-Filer’s December 12, 2019 letter indicates that Öhman Fonder is the lead filer of the Proposal. Therefore, we understand that Öhman Fonder is authorized to represent and act on behalf of the Co-Filer in all matters relating to the Proposal, including any presentation or withdrawal of the Proposal. If this is incorrect, please let us know at the address below who, if anyone, is authorized to act on behalf of the Co-Filer with respect to the Proposal.

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareholder proponents must submit sufficient proof of their continuous ownership of at least \$2,000 in market value, or 1%, of a company’s shares entitled to vote on the proposal for at least one year as of the date the shareholder proposal was submitted. The Company’s stock records do not indicate that the Co-Filer is the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received adequate proof that the Co-Filer has satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company. The November 28, 2019 letter from Northern Trust and the undated letter from JPMorgan provided are insufficient because they verify ownership between October 1, 2018 and November 28, 2019 rather than for the one-year period preceding and including December 12, 2019, the date the Proposal was submitted to the Company.

To remedy this defect, the Co-Filer must obtain a new proof of ownership letter verifying the Co-Filer’s continuous ownership of the required number or amount of Company shares for the

Mushfiqur Rahman
December 23, 2019
Page 2

one-year period preceding and including December 12, 2019, the date the Proposal was submitted to the Company. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of:

- (1) a written statement from the “record” holder of the Co-Filer’s shares (usually a broker or a bank) verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including December 12, 2019; or
- (2) if the Co-Filer has filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, reflecting the Co-Filer’s ownership of the required number or amount of Company shares as of or before the date on which the one-year eligibility period begins, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that the Co-Filer continuously held the required number or amount of Company shares for the one-year period.

If the Co-Filer intends to demonstrate ownership by submitting a written statement from the “record” holder of the Co-Filer’s shares as set forth in (1) above, please note that most large U.S. brokers and banks deposit their customers’ securities with, and hold those securities through, the Depository Trust Company (“DTC”), a registered clearing agency that acts as a securities depository (DTC is also known through the account name of Cede & Co.). Under SEC Staff Legal Bulletin No. 14F, only DTC participants are viewed as record holders of securities that are deposited at DTC. You can confirm whether the Co-Filer’s broker or bank is a DTC participant by asking the Co-Filer’s broker or bank or by checking DTC’s participant list, which is available at <http://www.dtcc.com/~media/Files/Downloads/client-center/DTC/alpha.ashx>. In these situations, shareholders need to obtain proof of ownership from the DTC participant through which the securities are held, as follows:

- (1) If the Co-Filer’s broker or bank is a DTC participant, then the Co-Filer needs to submit a written statement from the Co-Filer’s broker or bank verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including December 12, 2019.
- (2) If the Co-Filer’s broker or bank is not a DTC participant, then the Co-Filer needs to submit proof of ownership from the DTC participant through which the shares are held verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including December 12, 2019. You should be able to find out the identity of the DTC participant by asking the Co-Filer’s broker or bank. If the Co-Filer’s broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Co-Filer’s account statements, because the clearing broker identified on

Mushfiqur Rahman
December 23, 2019
Page 3

the account statements will generally be a DTC participant. If the DTC participant that holds the Co-Filer's shares is not able to confirm the Co-Filer's individual holdings but is able to confirm the holdings of the Co-Filer's broker or bank, then the Co-Filer needs to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that, for the one-year period preceding and including December 12, 2019, the required number or amount of Company shares were continuously held: (i) one from the Co-Filer's broker or bank confirming the Co-Filer's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at Gibson, Dunn & Crutcher LLP, 1050 Connecticut Avenue NW, Washington, D.C. 20036. Alternatively, you may transmit any response by email to me at rmueller@gibsondunn.com

If you have any questions with respect to the foregoing, please contact me at (202) 955 8671. For your reference, I enclose a copy of Rule 14a-8 and Staff Legal Bulletin No. 14F.

Sincerely,



Ronald O. Mueller

Enclosures

cc: Fredric Nyström, Öhman Fonder
Tessa Younger, PIRC

[External Email]

Mr Twu,

As requested, please find attached an updated proof of ownership letter from our current custodian between the dates of 1st July 2019 and 12th December 2019, the date that the proposal was submitted. I believe you are already in possession of our previous custodian's proof of ownership between 1 October 2018 and 30 June 2019 and therefore I hope we now satisfy the condition of a year's continuous ownership of at least \$2,000 in market value.

Furthermore, I trust you now have all the required paperwork in respect of the co-filing this proposal the but do let me know if there are any further issues.

Kind regards,

Mush

Mushfiquir Rahman - Investments Manager (Public Markets)
Investments

Greater Manchester Pension Fund

Guardsman *Tony Downes* House | 5 Manchester Road | Droylsden | Tameside | M43 6SF

Tel : + 44 (0)161 301 7145

[!\[\]\(cf531ed27e91483460120fcc057b3901_img.jpg\) Twitter](#) | [!\[\]\(34fde9b7c74442c0438f550a41236260_img.jpg\) GMPF](#) | [!\[\]\(f3ffd03e145adb5d0f6f54d9f4fb82fd_img.jpg\) Tameside MBC](#) | [Email Disclaimer](#)



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**NORTHERN
TRUST**

Brett Kushin
Vice President

Direct Line: +44 207 982 1424
Fax: +44 207 982 3643
Email: bk27@ntrs.com

12 December 2019

To Whom It May Concern

Re: AMAZON - ISIN US0231351067

The Northern Trust Company as global custodian to Tameside Metropolitan Borough Council as the administering authority of the Greater Manchester Pension Fund, hereby confirm that according to our records Tameside Metropolitan Borough Council as the administering authority of the Greater Manchester Pension Fund has held the above asset with The Northern Trust Company since 1st July continuously until 12 December 2019, and the market value of the holding has been more than USD 2,000 since this date.

Although there was a change of custodian on 1st July 2019 there has been no change in beneficial owner.

Yours sincerely

Brett Kushin
Vice President

RECEIVED

DEC 12 2019

AMAZON.COM, INC.
LEGAL DEPARTMENT

December 9, 2019

David A. Zapolsky
Senior Vice President, General Counsel and Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, Washington 98109
E-mail: Zapolsky@amazon.com

Dear Mr. Zapolsky,

Folksam Group is one of the largest insurance companies on the Swedish market. With more than 100 years of experience, Folksam covers a major part of employee groups in the public and private sectors, half of the households, and a fifth of all car insurances. As a leading asset owner Folksam Group invests in a broad spectrum of companies throughout the world.

All our investments are screened according to our investment criteria, which mainly regard environmental issues and human rights with focus on labour conditions at the production sites, suppliers and contractors included. We rate the companies on the basis of the collected data concerning preparedness and performance and adjust our investments according to the outcome.

Recently we have been concerned about the labour conditions at Amazon. There has been news about anti-union activities and we have noticed a lack of formal labour policies.

We are aware of the increased openness from Amazon to discuss these concerns but are also aware that these dialogues have not produced the transparency we had hope for. As a result, we are co-filing the attached proposal requesting Amazon to adopt, and publicly disclose, a comprehensive human rights policy incorporating the concerns expressed in the proposal.

Folksam Group is the beneficial owner of Amazon.com stock. As verification that we are beneficial owners of common stock in Amazon.com, I enclose a letter from Swedbank / JP Morgan, our portfolio custodian/record holder attesting to that fact. It is our intention to continuously keep these shares in our portfolio beyond the date of the annual meeting.

I am authorized to notify you of our intention to co-file this enclosed shareholder proposal:

Amazon Human Rights Policy with Ohman Fonder. I submit it for inclusion in the proxy statement for consideration and action by the shareholders at the next annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange act of 1934. Please note that the contact persons for this proposal will be Fredric Nystrom. We authorize Ohman Fonder to withdraw on our behalf if an agreement is reached. However, as a co-filer, we respectfully request direct communication from the company and to be listed in the proxy.

Best regards,

Emilie Westholm
Head of Responsible Investment, Folksam Group, emilie.westholm@folksam.se

Enclosures Cc: Fredric Nystrom, Ohman Fonder

JPMorgan Chase

Chaseside

Bournemouth

Dorset

BH7 7DA

26th November 2019

Custodian Confirmation of Holding

ISIN: US0231351067

Sedol: 2000019

Security Description: AMAZON.COM INC

Account:***

Account Name: FOLKSAM OMSESIDIG LIVFORSAKRING

Holding: 17,317

To Whom It May Concern,

JPMorgan Chase confirms that, as at the close of business on 26th November 2019, we held the above position as custodian on behalf of our client, Swedbank.

Yours Sincerely,

A handwritten signature in dark ink, appearing to read 'Gary Randall', written in a cursive style.

Gary Randall (Vice President)

JPMorgan Chase

JPMorgan Chase

Chaseside

Bournemouth

Dorset

BH7 7DA

26th November 2019

Custodian Confirmation of Holding

ISIN: US0231351067

Sedol: 2000019

Security Description: AMAZON.COM INC

Account: ***


Account Name: KP STIFTELSEN AKTIER MEDEL

Holding: 5,025

To Whom It May Concern,

JPMorgan Chase confirms that, as at the close of business on 26th November 2019, we held the above position as custodian on behalf of our client, Swedbank.

Yours Sincerely,



Gary Randall (Vice President)

JPMorgan Chase

JPMorgan Chase

Chaseside

Bournemouth

Dorset

BH7 7DA

26th November 2019

Custodian Confirmation of Holding

ISIN: US0231351067

Sedol: 2000019

Security Description: AMAZON.COM INC

Account: ***

Account Name: SWEDBANK RE : FOLKSAM LIV KP PENSIONS KASSAN EQUITY

Holding: 21,864

To Whom It May Concern,

JPMorgan Chase confirms that, as at the close of business on 26th November 2019, we held the above position as custodian on behalf of our client, Swedbank.

Yours Sincerely,



Gary Randall (Vice President)

JPMorgan Chase

JPMorgan Chase

Chaseside

Bournemouth

Dorset

BH7 7DA

26th November 2019

Custodian Confirmation of Holding

ISIN: US0231351067

Sedol: 2000019

Security Description: AMAZON.COM INC

Account: ***

Account Name: KP STIFTELSEN AKTIER HOG

Holding: 1,009

To Whom It May Concern,

JPMorgan Chase confirms that, as at the close of business on 26th November 2019, we held the above position as custodian on behalf of our client, Swedbank.

Yours Sincerely,



Gary Randall (Vice President)

JPMorgan Chase

December 24, 2019

VIA OVERNIGHT MAIL AND EMAIL

Emilie Westholm
Folksam Group
c/o Swedbank
Landsvägen 40
105 34 Stockholm, Sweden
emilie.westholm@folksam.se

Dear Ms. Westholm:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 12, 2019, the shareholder proposal you submitted on behalf of the Folksam Group (the “Co-Filer”) pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2020 Annual Meeting of Shareholders (the “Proposal”).

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareholder proponents must submit sufficient proof of their continuous ownership of at least \$2,000 in market value, or 1%, of a company’s shares entitled to vote on the proposal for at least one year as of the date the shareholder proposal was submitted. The Company’s stock records do not indicate that the Co-Filer is the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received adequate proof that the Co-Filer has satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company. The November 26, 2019 letters from JPMorgan Chase that you provided (the “JPMorgan Letters”) are insufficient because they do not confirm that the Co-Filer has continuously held the required number or amount of Company shares for the one-year period preceding and including December 10, 2019. In this regard, the JPMorgan Letters verify ownership for accounts belonging to: “FOLKSAM OMSEIDIG LIVFORSKRING”; “KP STIFTELSEN AKTIER MEDEL”; “SWEDBANK RE : FOLKSAM LIV KP PENSIONS KASSAN EQUITY”; and “KP STIFTELSEN AKTIER HOG” (each, a “Shareholder” and collectively, the “Shareholders”). However, the JPMorgan Letters do not make reference to or clarify whether the Shareholders are the same entity as the Co-Filer, the “Folksam Group.” To remedy this defect, the Proponent must obtain a new proof of ownership letter or additional correspondence from JPMorgan Chase verifying that one of “FOLKSAM OMSEIDIG LIVFORSKRING”; “KP STIFTELSEN AKTIER MEDEL”; “SWEDBANK RE : FOLKSAM LIV KP PENSIONS KASSAN EQUITY”; or “KP STIFTELSEN AKTIER HOG” is the same entity as the “Folksam Group.”

Emilie Westholm
December 23, 2019
Page 2

In addition, the JPMorgan Letters are insufficient because they state the number of shares each Shareholder held as of November 26, 2019 but do not confirm whether the Shareholders continuously held the required number or amount of Company shares for the full one-year period preceding and including December 10, 2019.

To remedy this defect, the Co-Filer must obtain a new proof of ownership letter verifying the Co-Filer's continuous ownership of the required number or amount of Company shares for the one-year period preceding and including December 10, 2019, the date the Proposal was submitted to the Company. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of:

- (1) a written statement from the "record" holder of the Co-Filer's shares (usually a broker or a bank) verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including December 10, 2019; or
- (2) if the Co-Filer has filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, reflecting the Co-Filer's ownership of the required number or amount of Company shares as of or before the date on which the one-year eligibility period begins, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that the Co-Filer continuously held the required number or amount of Company shares for the one-year period.

If the Co-Filer intends to demonstrate ownership by submitting a written statement from the "record" holder of the Co-Filer's shares as set forth in (1) above, please note that most large U.S. brokers and banks deposit their customers' securities with, and hold those securities through, the Depository Trust Company ("DTC"), a registered clearing agency that acts as a securities depository (DTC is also known through the account name of Cede & Co.). Under SEC Staff Legal Bulletin No. 14F, only DTC participants are viewed as record holders of securities that are deposited at DTC. You can confirm whether the Co-Filer's broker or bank is a DTC participant by asking the Co-Filer's broker or bank or by checking DTC's participant list, which is available at <http://www.dtcc.com/~media/Files/Downloads/client-center/DTC/alpha.ashx>. In these situations, shareholders need to obtain proof of ownership from the DTC participant through which the securities are held, as follows:

- (1) If the Co-Filer's broker or bank is a DTC participant, then the Co-Filer needs to submit a written statement from the Co-Filer's broker or bank verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including December 10, 2019.

Emilie Westholm
December 23, 2019
Page 3

- (2) If the Co-Filer's broker or bank is not a DTC participant, then the Co-Filer needs to submit proof of ownership from the DTC participant through which the shares are held verifying that the Co-Filer continuously held the required number or amount of Company shares for the one-year period preceding and including December 10, 2019. You should be able to find out the identity of the DTC participant by asking the Co-Filer's broker or bank. If the Co-Filer's broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Co-Filer's account statements, because the clearing broker identified on the account statements will generally be a DTC participant. If the DTC participant that holds the Co-Filer's shares is not able to confirm the Co-Filer's individual holdings but is able to confirm the holdings of the Co-Filer's broker or bank, then the Co-Filer needs to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that, for the one-year period preceding and including December 10, 2019, the required number or amount of Company shares were continuously held: (i) one from the Co-Filer's broker or bank confirming the Co-Filer's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at Gibson, Dunn & Crutcher LLP, 1050 Connecticut Avenue NW, Washington, D.C. 20036. Alternatively, you may transmit any response by email to me at rmueller@gibsondunn.com

If you have any questions with respect to the foregoing, please contact me at (202) 955 8671. For your reference, I enclose a copy of Rule 14a-8 and Staff Legal Bulletin No. 14F.

Sincerely,



Ronald O. Mueller

Enclosures

cc: Fredric Nyström, Öhman Fonder



December 13, 2019

From: Susan Davis
Phone: 410-821-5792
Fax: 410-296-9560
Company Name: Benedictine Sisters of Baltimore

To: David Zapolsky
Phone: [Type the recipient phone number]
Fax: 206-266-7010
Company Name: Amazon

Comments:

[Type comments]

☒ Urgent ☐ For Review ☐ Please Comment ☐ Please Reply ☐ Please Recycle



BENEDICTINE SISTERS of BALTIMORE
Emmanuel Monastery

December 10, 2019

David Zapolsky
Corporate Secretary
Amazon.com, Inc.
P.O. Box 81226
Seattle, WA 98108-1226

Email: David.Zapolsky@amazon.com
Fax: 206-266-7010

Dear Mr. Zapolsky:

I am writing you on behalf of the Benedictine Sisters of Baltimore to co-file the stockholder resolution on Adopt a Human Rights Policy. In brief, the proposal states: **RESOLVED**, shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon's operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with Ohman GES International. I submit it for inclusion in the 2020 proxy statement for consideration and action by the shareholders at the 2020 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We are the beneficial owner, as defined in Rule 13d-3 of the Securities Exchange Act of 1934, of 15 shares Amazon.com, Inc. valued at least \$2,000.

We have been a continuous shareholder for one year of \$2,000 in market value of Amazon.com, Inc. stock and will continue to hold at least \$2,000 of Amazon.com, Inc. stock through the next annual meeting. Verification of our ownership position will be sent by our custodian. A representative of the filers will attend the stockholders' meeting to move the resolution as required by SEC rules.

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider Ohman GES International the lead filer of this resolution. As such, Ohman GES International, serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Fredric Nyström, of Ohman GES International who may be reached by phone +46 8 407 59 85 or by email: fredric.nystrom@ohman.se.

As a co-filer, however, we respectfully request direct communication from the company and to be listed in the proxy.

Sincerely,

A handwritten signature in black ink that reads "Sr. Patricia Kirk". The signature is written in a cursive, flowing style.

Sr. Patricia Kirk, OSB
Prioress

**BNY MELLON | PERSHING**

One Pershing Plaza
Jersey City, NJ 07399
pershing.com

December 10, 2019

David Zapolsky
Corporate Secretary
Amazon.com, Inc.
P.O. Box 81226
Seattle, WA 98108-1226

Email: David.Zapolsky@amazon.com
Fax: 206-288-7010

Re: Co-filing of shareholder resolution: Adopt a Human Rights Policy

As of December 10, 2019, the Benedictine Sisters of Baltimore held, and has held continuously for at least one year, 15 shares, or \$2,000 worth of Amazon.com, Inc. (common stock). These shares have been held with The Bank of New York, DTC #8420.

If you need further information, please contact us at 1-866-620-5717.

Best Regards,

Brittnie Rivera
Vice President
Lead Client Service Officer
Advisor Solutions
Brittnie.rivera@pershing.com

December 24, 2019

VIA OVERNIGHT MAIL

Sister Patricia Kirk
Benedictine Sisters of Baltimore
2229 West Joppa Road
Lutherville, MD 21093

Dear Sister Patricia Kirk:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 13, 2019, a letter from the Benedictine Sisters of Baltimore (the “Benedictine Sisters”) indicating that the Benedictine Sisters intend to submit a shareholder proposal pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2020 Annual Meeting of Shareholders. However, your December 10, 2019 letter did not include any such proposal and, to date, the Company has not received a shareholder proposal from the Benedictine Sisters.

Your December 10, 2019 letter references a shareholder proposal submitted by Ohman GES International. While the Company has not received any shareholder proposals or correspondence from Ohman GES International, the Company is in receipt of a shareholder proposal from Öhman Fonder, which the Company understands is an affiliate of Ohman GES International. Please confirm whether the shareholder proposal referenced in your letter is the same proposal as the Öhman Fonder proposal (the “Proposal”). For your reference, I enclose a copy of the Proposal.

In addition, your letter indicates that Ohman GES International is the lead filer of the Proposal and is authorized to act on behalf of the Benedictine Sisters. If the shareholder proposal referenced in your December 10, 2019 letter is the same proposal as the Proposal, we understand that Öhman Fonder is the primary filer of the Proposal. Therefore, we understand that Öhman Fonder is also authorized to represent and act on behalf of the Benedictine Sisters in all matters relating to the Proposal, including any presentation or withdrawal of the Proposal. If this is incorrect, please let us know at the address below who is authorized to act on behalf of the Benedictine Sisters with respect to the Proposal.

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareholder proponents must submit sufficient proof of their continuous ownership of at least \$2,000 in market value, or 1%, of a company’s shares entitled to vote on the proposal for at least one year as of the date the shareholder proposal was submitted. The Company’s stock records do not indicate that the Benedictine Sisters is the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received adequate proof that the

Sister Patricia Kirk
December 24, 2019
Page 2

Benedictine Sisters has satisfied Rule 14a-8's ownership requirements as of the date that the Proposal was submitted to the Company. The December 10, 2019 letter from BNY Mellon that you provided is insufficient because it states the number of shares the Benedictine Sisters held as of December 10, 2019 but does not cover the full one-year period preceding and including December 13, 2019, the date the Proposal was submitted to the Company.

To remedy this defect, the Benedictine Sisters must obtain a new proof of ownership letter verifying the Benedictine Sisters' continuous ownership of the required number or amount of Company shares for the one-year period preceding and including December 13, 2019, the date the Proposal was submitted to the Company. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of:

- (1) a written statement from the "record" holder of the Benedictine Sisters' shares (usually a broker or a bank) verifying that the Benedictine Sisters continuously held the required number or amount of Company shares for the one-year period preceding and including December 13, 2019; or
- (2) if the Benedictine Sisters has filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, reflecting the Benedictine Sisters' ownership of the required number or amount of Company shares as of or before the date on which the one-year eligibility period begins, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that the Benedictine Sisters continuously held the required number or amount of Company shares for the one-year period.

If the Benedictine Sisters intends to demonstrate ownership by submitting a written statement from the "record" holder of the Benedictine Sisters' shares as set forth in (1) above, please note that most large U.S. brokers and banks deposit their customers' securities with, and hold those securities through, the Depository Trust Company ("DTC"), a registered clearing agency that acts as a securities depository (DTC is also known through the account name of Cede & Co.). Under SEC Staff Legal Bulletin No. 14F, only DTC participants are viewed as record holders of securities that are deposited at DTC. You can confirm whether the Benedictine Sisters' broker or bank is a DTC participant by asking the Benedictine Sisters' broker or bank or by checking DTC's participant list, which is available at <http://www.dtcc.com/~media/Files/Downloads/client-center/DTC/alpha.ashx>. In these situations, shareholders need to obtain proof of ownership from the DTC participant through which the securities are held, as follows:

- (1) If the Benedictine Sisters' broker or bank is a DTC participant, then the Benedictine Sisters needs to submit a written statement from the Benedictine Sisters' broker or bank verifying that the Benedictine Sisters continuously held the required number or

Sister Patricia Kirk
December 24, 2019
Page 3

amount of Company shares for the one-year period preceding and including December 13, 2019.

- (2) If the Benedictine Sisters' broker or bank is not a DTC participant, then the Benedictine Sisters needs to submit proof of ownership from the DTC participant through which the shares are held verifying that the Benedictine Sisters continuously held the required number or amount of Company shares for the one-year period preceding and including December 13, 2019. You should be able to find out the identity of the DTC participant by asking the Benedictine Sisters' broker or bank. If the Benedictine Sisters' broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Benedictine Sisters' account statements, because the clearing broker identified on the account statements will generally be a DTC participant. If the DTC participant that holds the Benedictine Sisters' shares is not able to confirm the Benedictine Sisters' individual holdings but is able to confirm the holdings of the Benedictine Sisters' broker or bank, then the Benedictine Sisters needs to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that, for the one-year period preceding and including December 13, 2019, the required number or amount of Company shares were continuously held: (i) one from the Benedictine Sisters' broker or bank confirming the Benedictine Sisters' ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at Gibson, Dunn & Crutcher LLP, 1050 Connecticut Avenue NW, Washington, D.C. 20036. Alternatively, you may transmit any response by email to me at rmueller@gibsondunn.com

If you have any questions with respect to the foregoing, please contact me at (202) 955 8671. For your reference, I enclose a copy of Rule 14a-8 and Staff Legal Bulletin No. 14F.

Sincerely,



Ronald O. Mueller

Enclosures

cc: Fredric Nyström, Öhman Fonder

From: Susan Davis <sdavis@emmanuelosb.org>
Sent: Thursday, January 2, 2020 1:13 PM
To: Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: FW: Filing with Amazon - Benedictine Sisters of Baltimore

[External Email]

Dear Mr. Mueller

Please read the attached letter from our custodian regarding our shares of Amazon stock. The attached letter from our bank does specifically itemize how many shares of stock the Benedictine Sisters of Baltimore hold and that they have held these stocks for at least one year prior to the date on the letter.

If there are any other problems concerning this resolution and proxy vote, kindly email me instead of another overnight mailing.

Thank you for your consideration in this matter.

Susie Davis
Administrative Assistant
Benedictine Sisters of Baltimore
Emmanuel Monastery
2229 W. Joppa Road
Lutherville, MD 21093
410-821-5792 x111



BENEDICTINE SISTERS of BALTIMORE
Emmanuel Monastery

December 10, 2019

David Zapolsky
Corporate Secretary
Amazon.com, Inc.
P.O. Box 81226
Seattle, WA 98108-1226

Email: David.Zapolsky@amazon.com
Fax: 206-266-7010

Dear Mr. Zapolsky:

I am writing you on behalf of the Benedictine Sisters of Baltimore to co-file the stockholder resolution on Adopt a Human Rights Policy. In brief, the proposal states: **RESOLVED**, shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon's operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with Ohman GES International. I submit it for inclusion in the 2020 proxy statement for consideration and action by the shareholders at the 2020 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We are the beneficial owner, as defined in Rule 13d-3 of the Securities Exchange Act of 1934, of 15 shares Amazon.com, Inc. valued at least \$2,000.

We have been a continuous shareholder for one year of \$2,000 in market value of Amazon.com, Inc. stock and will continue to hold at least \$2,000 of Amazon.com, Inc. stock through the next annual meeting. Verification of our ownership position will be sent by our custodian. A representative of the filers will attend the stockholders' meeting to move the resolution as required by SEC rules.

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider Ohman GES International the lead filer of this resolution. As such, Ohman GES International, serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Fredric Nyström, of Ohman GES International who may be reached by phone +46 8 407 59 85 or by email: fredric.nystrom@ohman.se.

As a co-filer, however, we respectfully request direct communication from the company and to be listed in the proxy.

Sincerely,

Sr. Patricia Kirk, OSB
Prioress



BNY MELLON | PERSHING

One Pershing Plaza
Jersey City, NJ 07399
pershing.com

December 10, 2019

David Zapolsky
Corporate Secretary
Amazon.com, Inc.
P.O. Box 81226
Seattle, WA 98108-1226

Email: David.Zapolsky@amazon.com
Fax: 206-266-7010

Re: Co-filing of shareholder resolution: Adopt a Human Rights Policy

As of December 10, 2019, the Benedictine Sisters of Baltimore held, and has held continuously for at least one year, 15 shares, or \$2,000 worth of Amazon.com, Inc. (common stock). These shares have been held with The Bank of New York, DTC #8420.

If you need further information, please contact us at 1-866-620-5717.

Best Regards,

Brittne Rivera
Vice President
Lead Client Service Officer
Advisor Solutions
Brittne.rivera@pershing.com





Missionary Oblates of Mary Immaculate
United States Province

**Justice, Peace &
Integrity of Creation**

November 15th, 2019

David Zapolsky
Corporate Secretary
Amazon.com, Inc.
P.O. Box 81226
Seattle, WA 98108-1226

Email: David.Zapolsky@amazon.com
Fax: 206-266-7010

Dear Mr. Zapolsky:

I am writing you on behalf of Missionary Oblates of Mary Immaculate, United States Province to co-file the stockholder resolution on cash incentive program to co-file the stockholder resolution on Adopt a Human Rights Policy. In brief, the proposal states: **RESOLVED**, shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon's operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with Ohman GES International. I submit it for inclusion in the 2020 proxy statement for consideration and action by the shareholders at the 2020 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We are the beneficial owner, as defined in Rule 13d-3 of the Securities Exchange Act of 1934, \$905 shares of Amazon.com, Inc.

We have been a continuous shareholder for one year of \$2,000 in market value of Amazon.com, Inc. stock and will continue to hold at least \$2,000 of Amazon.com, Inc. stock through the next annual meeting. Verification of our ownership position will be sent by our custodian. A representative of the filers will attend the stockholders' meeting to move the resolution as required by SEC rules.

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider Ohman GES International the lead filer of this resolution.

As such, Ohman GES International, serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Fredric Nyström, of Ohman GES International who may be reached by phone +46 8 407 59 85 or by email: fredric.nystrom@ohman.se.

As a co-filer, however, we respectfully request direct communication from the company and to be listed in the proxy.

Sincerely,

A handwritten signature in cursive script, reading "Rev. Séamus Finn OMI".

Rev. Séamus Finn OMI

Justice, Peace and Integrity of Creation Office
Missionary Oblates of Mary Immaculate (US Province)

2020 Amazon.com, Inc. Adopt a Human Rights Policy

WHEREAS, the UN Guiding Principles on Business and Human Rights state that companies have a responsibility to respect human rights within their operations and throughout their value chains. This responsibility entails that companies should commit to respecting human rights; know their human rights risks and impacts; take concrete steps to prevent, mitigate, and remediate adverse impacts when they occur; and publicly communicate how they are addressing the most severe impacts.

Amazon.com Inc. ("Amazon" or the "Company") has adopted a Supplier Code of Conduct and Key Commitments which require suppliers to respect certain core labor rights standards. However, neither applies to employees within Amazon's own operations or its subsidiaries.

In 2018 Amazon reported 647,500 full-time and part-time staff¹, having nearly quadrupled in five years², primarily driven by the company's rapid expansion. Amazon has come under increasing scrutiny for working conditions in its warehouses, known as Fulfillment Centers. The National Council for Occupational Safety and Health's 2018 and 2019 "Dirty Dozen" lists Amazon as one of the most dangerous employers in the U.S.³

In addition, there have been several reported incidents over recent years of poor working conditions⁴, with workers having engaged in strikes around Prime Day and Black Friday to protest working conditions,⁵ and have alleged retaliation for speaking up.⁶ The company's labor rights record has become an issue in the U.S. presidential election.⁷

These concerns about Amazon's labor rights record have negatively affected Amazon's social license to operate and may interfere with its growth strategy. Opposition to the Company's second headquarters in New York stemmed in significant part from Amazon's anti-union activities.⁸ According to an October 2019 New Yorker article, "Amazon now has such a severe image problem that it can no longer count on being able to do whatever it pleases."⁹

Human rights compliance is an essential aspect of Human Capital Management (HCM), and, as noted by the SEC Investor Advisory Committee, "research has found that high quality HCM practices correlate with lower employee turnover, higher productivity, and better corporate financial performance, producing a considerable and sustained alpha over time."¹⁰ The SEC is also currently undergoing rule-making to increase the disclosure of HCM practices, in recognition of the importance of effectively managing human capital¹¹.

Accordingly, we believe that it is important for Amazon to commit publicly to respecting labor rights in its own operations.

RESOLVED: Shareholders ask the Board of Directors of Amazon to adopt and publicly disclose a comprehensive policy applicable to Amazon's operations and subsidiaries that commits the company to respect human rights, including ensuring safe and healthy workplaces; prohibiting discrimination and retaliation; affirming the right of workers to form and join trade unions and bargain collectively; and describing the process the Company will use to identify, assess, prevent, mitigate, and, where appropriate, address adverse human rights impacts.

¹ <https://ir.aboutamazon.com/node/32656/html>

² <https://ir.aboutamazon.com/node/29431/html>

³ http://nationalcosh.org/sites/default/files/uploads/2019_Dirty_Dozen.pdf, at 12-14

⁴ <https://www.thedailybeast.com/amazon-the-shocking-911-calls-from-inside-its-warehouses>

⁵ <https://www.washingtonpost.com/business/2019/07/15/amazon-workers-minnesota-prime-day-means-protest/>;

<https://mashable.com/article/amazon-workers-black-friday-strike-europe-uk/>

⁶ <https://www.nytimes.com/2019/03/20/business/economy/amazon-warehouse-labor.html>

⁷ <https://twitter.com/ewarren/status/1150760629583712257>;

<https://twitter.com/sensanders/status/1150802591535775744?lang=en>

⁸ <https://www.nytimes.com/2019/02/14/nyregion/amazon-hq2-queens.html>

⁹ <https://www.newyorker.com/magazine/2019/10/21/is-amazon-unstoppable>

¹⁰ <https://www.sec.gov/spotlight/investor-advisory-committee-2012/human-capital-disclosure-recommendation.pdf>

¹¹ <https://www.sec.gov/rules/proposed/2019/33-10668.pdf>



Wilmington Trust
1800 Washington Boulevard
P.O. Box 1596
Baltimore, MD 21203-1596

November 15, 2019

Rev. Seamus P. Finn
Missionary Oblates of Mary Immaculate
Justice of Peace Office – United States Province
391 Michigan Avenue, NE
Washington, DC 20017-1516

RECEIVED

DEC 16 2019

AMAZON.COM, INC.
LEGAL DEPARTMENT

Dear Father Finn:

The United States of Province of Missionary Oblates of Mary Immaculate owns 905 shares of Amazon Inc. stock and has owned these shares for one year. These shares are held in nominee name in the M & T Bank's account at the Depository Trust Company. M & T Investment Group is an affiliate of M & T Bank, DTC number 0990.

Please do not hesitate to contact me with any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "EB Baker", with a long horizontal flourish extending to the right.

Elizabeth Baker
Banking Officer | Wilmington Trust a Division of M & T Bank
Retirement and Institutional Custody Services | Relationship Manager III
Direct: 410-545-2765 | (F) 410-545-2762 | 1-866-848-0383
ebaker1@wilmingtontrust.com
1800 Washington Blvd., Baltimore, MD 21230
Mail Code: MD1-MP33

EXHIBIT B



Amazon Global Human Rights Principles

We are committed to ensuring the people, workers, and communities that support our entire value chain are treated with fundamental dignity and respect. We strive to ensure that the products and services we provide are produced in a way that respects human rights.

While it is the duty of governments to protect human rights, Amazon recognizes our responsibility to respect and uphold internationally recognized human rights through the ethical treatment of our workforce and those within our value chain. Guided by the [United Nations Guiding Principles on Business and Human Rights](#), we commit to embedding respect for human rights throughout our business. We continuously evaluate our operations and value chain to identify, assess, and address salient human rights risks; engage key stakeholders; and prioritize key areas where we have the greatest opportunity to have a positive impact on workers and communities. Our approach on human rights is informed by international standards; we respect and support the [Core Conventions of the International Labour Organization \(ILO\)](#), the [ILO Declaration on Fundamental Principles and Rights at Work](#), and the [UN Universal Declaration of Human Rights](#).

We are committed to investing in our employees, the workers who make our products, and the communities in which we operate. These principles outline our approach to human rights across all aspects of our company.

Our workplace

We endeavor to provide safe, inclusive, and respectful workplaces, in both our own operations and those throughout our value chain.

Safe and healthy workplaces: We strive to be the most safety-centric organization in the world. We provide a clean, safe, and healthy work environment. The health, wellness, and safety of our workers is our number one priority. Everyone has the right to a safe and healthy workplace with appropriate rules and practices for reporting and preventing accidents, injuries, and unsafe conditions, procedures, or behaviors.

Diversity and Inclusion: We are committed to diversity and inclusion throughout our business. We seek individuals from all backgrounds to join our teams, and we encourage people to bring their authentic, original, and best selves to work.

Equal opportunity: We are committed to ensuring that all workers are treated equally, and we do not tolerate discrimination based on race, color, national origin, gender, gender identity, sexual orientation, religion, disability, age, political opinion, pregnancy, migrant status, ethnicity, caste, marital or family status, or similar personal characteristics in hiring and

working practices, such as job applications, promotions, job assignments, training, wages, benefits, and termination. Our aim is to ensure employment decisions and actions are based only on business-related considerations—focused solely on an individual’s ability to perform the work, not their personal characteristics. As outlined in our [Code of Business Conduct and Ethics](#), we do not tolerate discrimination, violent and threatening behavior, or harassment.

Freely chosen employment: We do not tolerate the use of child labor, forced labor, or human trafficking in any form—including slave labor, prison labor, indentured servitude, or bonded labor—in our operations or value chain.

Employee communication: We value worker feedback. We firmly believe it is in our employees’ and the company’s best interests to continue our direct communications, and the best way to effect positive change is for our employees to continue working directly with their managers throughout the company. We respect freedom of association and our employees’ right to join, form, or not to join a labor union or other lawful organization of their own selection, without fear of reprisal, intimidation, or harassment. We provide training to employees on topics covered within the Code of Business Conduct and Ethics, including how to submit anonymous complaints to Amazon’s third-party Ethics Hotline. We are committed to providing our employees with appropriate access to grievance mechanisms and remedial action.

Our suppliers

We promote safe, inclusive, and respectful workplaces with our third-party suppliers and service providers. We seek suppliers committed to these same principles. Amazon's [Supply Chain Standards](#) set forth requirements governing labor standards and working conditions. We implement this commitment through dedicated programs that communicate our expectations to the third-parties we work with, monitor working conditions where products are made or services provided, implement plans to address issues and make improvements where necessary, and engage with stakeholders working to address specific and systemic issues.

How we do this

Integration throughout our business: We expect and encourage everyone in our business to embed these principles into their everyday work and provide employee training to raise awareness on them. We strive to evaluate and understand the impact of each part of our business on human rights, to address and mitigate negative impacts, and to invest in the people behind the products and services we provide.

Continuous improvement: To ensure we are continuing to hold the highest standards, we continuously review our policies and practices to ensure alignment with these principles and regularly provide updates on progress to senior leadership.

Collaboration: In support of these efforts, we value ongoing collaboration with a broad range of stakeholders, helping us remain vigilant and aware of the potential impacts—both positive and negative—of our products and services on the rights, interests, and well-being of our employees, customers, and communities around the world.

Latest news

See how we put our scale and inventive culture to work on building a sustainable future.



Amazon's year in photos, 2019

Over the course of a year, the Day One blog captures moments that add up to tell the larger story of Amazon's connection with its customers, employees, and communities around the world.



What went into Amazon's new recyclable mailer

From the lab to the fulfillment center, employees contributed to the innovations behind a mailer that can be recycled in the same bin as Amazon's iconic box.



Reducing carbon by moving to AWS

New study finds that moving to AWS can help customers reduce the carbon footprint of their IT operations by up to 88%.



[Back to top](#)

Sustainable operations

Packaging and products

Social responsibility

Employees and communities

Sustainability in the cloud

Tech for good

Governance

EXHIBIT C

Investor Relations

- 01 **[Annual reports, proxies and shareholder letters](/annual-reports)** (/annual-reports).
- 02 **[Quarterly results](/quarterly-results)** (/quarterly-results).
- 03 **[SEC filings](/sec-filings)** (/sec-filings).
- 04 **[Press releases](https://press.aboutamazon.com/)** (https://press.aboutamazon.com/).
- 05 **[FAQs](/investor-fags)** (/investor-fags).
- 06 **[Corporate governance](/corporate-governance)** (/corporate-governance).
- 07 **[Officers and directors](/board-of-directors)** (/board-of-directors).
- 08 **[Contact us and request documents](/document-request)** (/document-request).

Code of Business Conduct and Ethics

In performing their job duties, Amazon.com employees should always act lawfully, ethically, and in the best interests of Amazon.com. This Code of Business Conduct and Ethics (the "Code of Conduct") sets out basic guiding principles. Employees who are unsure whether their conduct or the conduct of their coworkers complies with the Code of Conduct should contact their manager or the Legal Department. Employees may also report any suspected noncompliance as provided in the Legal Department's reporting guidelines referred to in paragraph IX below.

I. Compliance with Laws, Rules and Regulations

Employees must follow applicable laws, rules and regulations at all times. Employees with questions about the applicability or interpretation of any law, rule or regulation, should contact the Legal Department.

II. Conflicts of Interest

In performing their job duties, employees are expected to use their judgment to act, at all times and in all ways, in the best interests of Amazon.com. A "conflict of interest" exists when an employee's personal interest interferes with the best interests of Amazon.com. For example, a conflict of interest may occur when an employee or a family member receives a personal benefit as a result of the employee's position with Amazon.com. A conflict of interest may also arise from an employee's business or personal relationship with a customer, supplier, competitor, business partner, or other employee, if that relationship impairs the employee's objective business judgment.

Because an employee's receipt of gifts or services could create a conflict of interest, the Legal Department will develop and maintain guidelines for disclosure of gifts or services received from customers, suppliers, competitors or business partners.

Employees should attempt to avoid conflicts of interest and employees who believe a conflict of interest may exist should promptly notify the Legal Department. The Legal Department will consider the facts and circumstances of the situation to decide whether corrective or mitigating action is appropriate.

III. Insider Trading Policy

Federal and state laws prohibit trading in securities by persons who have material information that is not generally known or available to the public.

Employees of the Company may not a) trade in stock or other securities while in possession of material nonpublic information or b) pass on material nonpublic information to others without express authorization by the Company or recommend to others that they trade in stock or other securities based on material nonpublic information.

The Company has adopted guidelines designed to implement this policy. All employees are expected to review and follow the Amazon.com Insider Trading Guidelines. Certain employees must comply with trading windows and/or preclearance requirements when they trade Amazon.com securities.

IV. Discrimination and Harassment

Amazon.com provides equal opportunity in all aspects of employment and will not tolerate any illegal discrimination or harassment of any kind. For more information, see the Amazon.com policies on Equal Employment Opportunity and Workplace Harassment in the Amazon.com Owner's Manual.

V. Health and Safety

Amazon.com provides a clean, safe and healthy work environment. Each employee has responsibility for maintaining a safe and healthy workplace by following safety and health rules and practices and reporting accidents, injuries and unsafe conditions, procedures, or behaviors.

Violence and threatening behavior are not permitted. Employees must report to work in a condition to perform their duties, free from the influence of illegal drugs or alcohol.

VI. Price Fixing

Employees may not discuss prices or make any formal or informal agreement with any competitor regarding prices, discounts, business terms, or the market segments and channels in which the Company competes, where the purpose or result of such discussion or agreement would be inconsistent with applicable antitrust laws. If you

have any questions about this section or the applicable antitrust laws, please contact the Legal Department.

VII. Bribery; Payments to Government Personnel

Employees may not bribe anyone for any reason, whether in dealings with governments or the private sector. The U.S. Foreign Corrupt Practices Act, and similar laws in other countries, prohibit offering or giving anything of value, directly or indirectly, to government officials in order to obtain or retain business. Employees may not make illegal payments to government officials themselves or through a third party. Employees who are conducting business with the government officials of any country must contact the Legal Department for guidance on the law governing payments and gifts to governmental officials.

VIII. Recordkeeping, Reporting, and Financial Integrity

Amazon.com's books, records, accounts and financial statements must be maintained in appropriate detail, must properly reflect the Company's transactions and must conform both to applicable law and to the Company's system of internal controls. Further, Amazon.com's public financial reports must contain full, fair, accurate, timely and understandable disclosure as required by law. The Company's financial, accounting and legal groups are responsible for procedures designed to assure proper internal and disclosure controls, and all employees should cooperate with these procedures.

IX. Questions; Reporting Violations

Employees should speak with anyone in their management chain or the Legal Department when they have a question about the application of the Code of Conduct or when in doubt about how to properly act in a particular situation.

The Amazon.com Legal Department has developed and maintains reporting guidelines for employees who wish to report violations of the Code of Conduct. These guidelines include information on making reports to the Legal Department and to an independent third party. Please see the reporting guidelines for information and instructions.

Amazon.com will not allow retaliation against an employee for reporting misconduct by others in good faith. Employees must cooperate in internal investigations of potential or alleged misconduct.

Employees who violate the Code of Conduct will be subject to disciplinary action up to and including discharge.

X. Periodic Certification

The Legal Department will designate certain employees who, based on their level of responsibility or the nature of their work, will be required to certify periodically that they have read, understand and complied with the Code of Conduct.

XI. Board of Directors

With respect to their service on behalf of the Company, Amazon.com's Board of Directors must comply with the relevant provisions of this Code of Conduct, including conflicts of interest, insider trading and compliance with all applicable laws, rules and regulations.

XII. Waivers

Waivers of this Code of Conduct may be made only in a manner permitted by law.

EXHIBIT D

Amazon Supply Chain Standards

At Amazon, we are strongly committed to ensuring that the products and services we provide are produced in a way that respects human rights and the environment, and protects the fundamental dignity of workers. We engage with suppliers that are committed to these same principles, and we set exacting standards for suppliers of goods and services for Amazon and Amazon's subsidiaries. These standards are derived from the United Nations Guiding Principles on Business and Human Rights, and the Core Conventions of the International Labour Organization (ILO), including the ILO Declaration on Fundamental Principles and Rights at Work, and the UN Universal Declaration of Human Rights. When interpreting these policies, we follow ILO guidance materials and definitions.

Our requirements and expectations for suppliers are detailed below in our Supplier Code of Conduct ("Supplier Code"). Suppliers include, but are not limited to, product suppliers **in our supply chain** (such as licensees, manufacturers, producers) **and suppliers supporting Amazon's retail operations** (such as third-party labor agencies, transportation service providers). Suppliers must comply with all applicable laws and our Supplier Code, even when this Supplier Code exceeds the requirements of applicable law.

In our application of these standards, we follow these key principles:

1. *Inclusivity:* Our standards apply to all workers regardless of race, color, national origin, gender, gender identity, sexual orientation, religion, disability, age, political opinion, pregnancy, migrant status, ethnicity, caste, marital or family status, or similar personal characteristics. We recognize these groups may be disproportionately impacted by issues addressed in our Supplier Code and may be more vulnerable to exploitation. We are committed to addressing risks specific to these groups and working with our suppliers to evaluate and address circumstances that may arise but are not specifically covered by our Supplier Code.
2. *Continuous improvement:* Amazon operates a policy of continuous improvement, and we are committed to working with our suppliers to improve protections for their workers and workplace. We reserve the right to terminate a relationship at any time for failure to meet our Supplier Code of Conduct, however, we strive to always put the interests of workers first. Termination will be considered when a supplier refuses to cooperate with an assessment, refuses to change a required behavior or practice, does not make timely progress on remediation, or engages in falsification or misrepresentation of records or other illegal or deceitful activity.
3. *Supply chain accountability:* In order to ensure these standards are cascaded throughout our supply chain, we expect suppliers to consistently monitor and enforce these standards in their own operations and supply chain, as well as make improvements to meet or exceed our expectations and those of our customers as reflected in our Supplier Code. Suppliers are required to disclose any subcontractors or labor agents upon request. They are also expected to hold their subcontractors, and labor agents to the standards and practices covered by our Supplier Code. Suppliers with subcontracted production are required to work with their subcontractors to adopt and raise awareness of this Supplier Code. We recognize that suppliers in deeper tiers of the supply chain and suppliers in informal sectors may take more time to align with these standards. We are committed to working with suppliers to help them understand our policies. While we expect these suppliers to meet all applicable aspects of the Supplier Code, the size and structure of the suppliers (e.g., family farms, smallholders, homeworkers), will be taken into consideration when implementing these requirements.

Supplier Code of Conduct

Click to navigate to a section:

[Labor Rights](#)

[Health and
Safety](#)

[Environment](#)

[Conflict Minerals
& Land Rights](#)

[Ethical
Behavior](#)

[Management
Systems](#)

Labor Rights

1. Young Labor. Amazon does not tolerate the use of child labor. Suppliers are required to engage workers who are: (i) 15 years old, (ii) the age of completion of compulsory education, or (iii) the minimum age to work in the country where work is performed, whichever is greater. Furthermore, workers under the age of 18 ("young workers") must not perform hazardous work that is likely to jeopardize their health or safety or compromises their education (e.g., night shifts, overtime).

Light Work: In accordance with international labor standards, light non-hazardous work in select circumstances is permitted as long as the child helps their parents or relatives in ways that do not jeopardize their education, health, schooling, or personal and physical development. In all circumstances, suppliers must comply with child labor laws and international labor standards.

2. Student Workers. Amazon supports the development of legitimate workplace apprenticeship programs that support the students' educational goals, and comply with Amazon's Supplier Code and applicable local laws. Suppliers are required to ensure careful management of student workers through proper maintenance of student records, rigorous due diligence of educational partners, and protection of students' rights in accordance with applicable law and regulations. In the absence of local law, the wage rate for student workers, interns, and apprentices must be at least the same wage rate as other entry-level workers performing equal or similar tasks. Apprenticeship programs should have a limited time duration or be considered as an entry point to full-time employment upon completion of the program.

3. Involuntary Labor, Human Trafficking, and Slavery. Amazon suppliers must not use forced labor—slave, prison, indentured, bonded, or otherwise. Amazon does not tolerate suppliers that traffic workers or in any other way exploit workers by means of threat, force, coercion, abduction, or fraud. All work must be voluntary, and workers must be free to leave work and terminate their employment or other work status with reasonable notice. Workers must not be required to pay recruitment, hiring, agents' or brokers' fees, or other related fees for their employment either in their home country or the country where work is performed. Suppliers are required to bear or reimburse to their workers the cost of any such fees incurred at any point during the recruitment process, even if outside of the suppliers' direct control of the recruitment process. All fees and expenses charged to workers must be disclosed to Amazon and communicated to workers in their native language in advance of employment or work.

Amazon also expects our suppliers to hold their third-party labor agents or brokers to the standards and practices covered by our Supplier Code. Suppliers are required to analyze and monitor the practices of recruitment agencies and labor brokers, and employ agencies that act ethically and in the best interests of workers when contracting labor. Suppliers must ensure that staffing or recruiting agencies comply with our Supplier Code, as well as all applicable laws of the country where work is performed and the worker's home country.

Suppliers must not require workers to surrender government issued identification, passports, or work permits as a condition of working. Suppliers may only temporarily hold onto such documents to the extent reasonably necessary to complete legitimate administrative and immigration processing. Workers must be given clear, understandable documentation that defines the terms and conditions of their engagement in a language and manner understood by the worker.

4. Migrant Workers: Amazon expects our suppliers to pay particular attention to the risks of exploitation that both domestic and foreign migrant workers face and ensure migrants workers are not discriminated against in respect to these standards. Our suppliers may only engage workers who have a legal right to work unless the workers are related to an approved program with refugee populations (in which case Amazon will assess these projects on a case by case basis). If suppliers engage foreign or domestic migrant workers, such workers must be engaged in full compliance with the immigration and labor laws of the host country. Workers must be able to voluntarily terminate contracts without penalty upon reasonable or legally applicable notice.

Supplier Code of Conduct

Labor Rights

Health and
Safety

Environment

Conflict Minerals
& Land Rights

Ethical
Behavior

Management
Systems

Suppliers are required to keep up-to-date records of all employees, particularly migrant workers; this includes the basic contract terms and the workers' arrival and departure dates.

5. Wages and Benefits. Suppliers are required to pay their workers in a timely manner and provide compensation (including overtime pay and benefits) that, at a minimum, satisfy applicable laws. Suppliers are required to provide to their workers the basis on which workers are being paid in a timely manner via pay stub or similar documentation. Deductions from wages as a disciplinary measure are not permitted. In addition, we encourage our suppliers to regularly evaluate whether workers earn enough to meet their basic needs and the needs of their family.

6. Working Hours. Amazon expects suppliers to regularly monitor working hours to ensure the safety, health, and welfare of workers. Except in special or emergency situations, (i) suppliers are required to limit working hours to no more than 60 hours per week, including overtime, and (ii) each worker must be entitled to at least one day off for every seven-day work period. In all circumstances, working hours must not exceed the maximum amount permitted by law.

7. Anti-discrimination. Amazon suppliers must not discriminate on the basis of race, color, national origin, gender, gender identity, sexual orientation, religion, disability, age, political opinion, pregnancy, migrant status, ethnicity, caste, marital or family status, or similar personal characteristics in hiring and working practices such as job applications, promotions, job assignments, training, wages, benefits, and termination. Suppliers must not use mandatory pregnancy or HIV tests. All medical tests required of workers or applicants must not be used in a discriminatory manner. Suppliers are required to make reasonable accommodations for workers of different religious backgrounds, and must have an equal opportunity employment policy that promotes gender equality in employment practices. We encourage our suppliers to provide maternity leave.

8. Fair Treatment. All workers must be treated with respect and dignity. Our suppliers must not engage in or permit physical, verbal, or psychological abuse or coercion, including threats of violence, corporal punishment, mental coercion, sexual harassment, or unreasonable restrictions on entering or exiting work and residential facilities, or other forms of intimidation. Workers must be free to voice their concerns to Amazon or its auditors including through confidential worker interviews, and allowed to participate in the audit process without fear of retaliation by supplier management. We encourage suppliers to provide training on non-discrimination and harassment.

9. Freedom of Association. Amazon expects that our suppliers respect the rights of workers to establish and join an organization of their own selection. Workers must not be penalized or subjected to harassment or intimidation for the non-violent exercise of their right to join or refrain from joining such legal organizations.

Health and Safety

1. Health and Safety. Amazon expects our suppliers to provide workers with a safe and healthy work environment. Suppliers must, at a minimum, comply with applicable laws regarding working conditions and with the standards in Amazon's Supplier Code.

2. Occupational Safety. Suppliers are required to monitor workers' potential for exposure to safety hazards (e.g., chemical, mechanical, electrical and other energy sources, fire, vehicles, and fall hazards) and identify, assess, and control these hazards through proper design, engineering and administrative controls, preventative maintenance and safe work procedures (including lockout/tagout), and ongoing safety training. Where hazards cannot be adequately controlled by these means, suppliers are required to provide workers with appropriate, well-maintained, personal protective equipment, together with training on when and how to use the equipment correctly and educational materials about risks to them associated with these hazards. We encourage suppliers to monitor for workplace health and safety risks that may impact pregnant women and nursing mothers and take reasonable steps to reduce these risks and inform them of any hazards.

Supplier Code of Conduct

Labor Rights

Health and
Safety

Environment

Conflict Minerals
& Land Rights

Ethical
Behavior

Management
Systems

Occupational Injury and Illness: Suppliers are required to put procedures and systems in place to prevent, manage, and track occupational injury and illnesses, such as encouraging worker reporting, classifying and recording injury and illness cases, providing necessary medical treatment, investigating cases, and implementing corrective actions to eliminate their causes.

Industrial Hygiene: We encourage suppliers to identify, evaluate, and control worker exposure to chemical, biological, and physical agents. This includes eliminating or controlling potential hazards through proper design, engineering, and administrative controls. Workers must be informed and receive appropriate education in advance if they will be working with (or otherwise exposed to) hazardous or dangerous conditions or materials. In addition, workers must be given appropriate personal protective equipment and educated and trained on the proper use of such equipment.

3. Physically Demanding Work. Suppliers are required to continually identify, evaluate, and control physically demanding tasks to ensure that worker health and safety is not jeopardized.

4. Emergency Preparedness and Response. Suppliers are required to identify and plan for emergency situations and implement and train their workers on response systems, including emergency reporting, alarm systems, worker notification and evacuation procedures, worker training and drills, first-aid supplies, fire detection and suppression equipment, and unblocked exit facilities.

5. Machine Safeguarding. Suppliers are required to implement a regular machinery maintenance program. Production and other machinery must be routinely evaluated for safety hazards. Where appropriate, suppliers are required to provide properly maintained machinery controls (e.g., physical guards, interlocks, barriers) when machinery presents an injury hazard to workers.

6. Sanitation and Housing. Workers must have reasonable access to clean toilet facilities and potable drinking water. If suppliers provide a canteen or other food accommodations, they must include sanitary food preparation, storage, and eating facilities. If suppliers provide residential facilities for their workers, they must provide clean and safe accommodations. Such residential facilities must be equipped with fire alarm, detection, and suppression equipment and workers must be provided with emergency egresses, reasonable and secure personal space, entry and exit privileges, reasonable access to hot water for bathing, adequate heat and ventilation, and reasonable transportation to and from work facilities (if not reasonably accessible by walking).

Environment

1. Environment. Suppliers are required to comply with applicable environmental laws; we encourage our suppliers to move beyond compliance obligations to set goals and make progress towards integrating sustainable practices throughout their operations. We encourage our suppliers to implement systems that are designed to minimize the impact on the environment through their supply chain, the production process, and the products themselves. We recognize that small-scale producers and decentralized production processes (e.g., homeworkers) may have alternative, non-traditional mechanisms to implement these requirements. Where implemented, such systems must track and document the environmental impact, including the use of energy, air emissions, waste, water, pollution, hazardous materials, and recycling. We encourage suppliers to use insights from these systems to pursue initiatives that minimize energy, water waste, and greenhouse gas emissions, and seek ways to use renewable sources of energy.

2. Energy Consumption and Greenhouse Gas Emissions. We encourage suppliers to track and document energy consumption and all relevant direct and indirect greenhouse gas emissions, identify methods to improve energy efficiency, and minimize their energy consumption and greenhouse gas emissions.

3. Environmental Permits and Recordkeeping. Suppliers are required to obtain and keep current all required environmental permits, approvals, and registrations and follow applicable operational and reporting requirements.

Supplier Code of Conduct

Labor Rights

Health and
Safety

Environment

Conflict Minerals
& Land Rights

Ethical
Behavior

Management
Systems

4. Effective Management and Disposal of Hazardous Substances. Suppliers are required to effectively identify and manage the safe handling, movement, storage, and disposal of chemicals and substances that pose a threat to the environment, including providing workers with appropriate training on the safe-handling and disposal of hazardous substances. Suppliers are also required to monitor and control wastewater or solid waste generated from operations before disposing in accordance with applicable laws. In addition, suppliers must characterize, monitor, control, and treat regulated air emissions before discharging in accordance with applicable laws.

Pollution Prevention and Resource Reduction: Whenever possible, suppliers should minimize air emissions, discharge of pollutants, and generation of waste through practices such as adding pollution control equipment, modifying production, maintenance and facility processes, or by other means. We encourage suppliers to minimize the use of natural resources, including water, fossil fuels, minerals, and virgin forest products, through practices such as modifying production, maintenance and facility processes, materials substitution, re-use, conservation, recycling, or other means.

Water Management: We encourage suppliers to implement a water management program that documents, characterizes, and monitors water sources, use and discharge; seeks opportunities to conserve water; and controls channels of contamination. All wastewater is to be identified, monitored, controlled, and treated prior to discharge or disposal as required by law.

Solid Waste: Suppliers are required to implement a systematic approach to identify, manage, and responsibly dispose of or recycle solid waste. We encourage suppliers to set goals to minimize waste to landfill throughout their operations.

Air Emissions: Suppliers are required to identify, routinely monitor, control, and treat air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting chemicals, and combustion by-products generated from operations as required by law prior to discharge. At Amazon's request, suppliers are required to demonstrate that any such required air emissions control systems are performing properly.

Conflict Minerals and Land Rights

1. Conflict Minerals. Amazon is committed to avoiding the use of minerals that have fueled conflict in the Democratic Republic of the Congo or an adjoining country. We expect suppliers to support our effort to identify the origin of designated minerals used in our products.

2. Land Rights. It is important that our suppliers respect the legal land rights of individuals, indigenous people, and local communities. Upon Amazon's request, suppliers and producers are required to demonstrate a legal right to use the land. Developments and acquisitions of agricultural and forestry land are subject to free, prior, and informed consent of the affected local communities, including women or indigenous peoples and other marginalized stakeholders.

Ethical Behavior

1. No Bribery. Our suppliers must not engage in bribery with anyone for any reason, whether dealings with government officials or the private sector. This includes offering, promising, giving, or accepting anything of value to obtain or provide undue or improper advantages to anyone for any reason. Our suppliers must not induce Amazon employees to violate our [Code of Business Conduct and Ethics](#).

2. Anti-Corruption. Suppliers are required to comply with applicable anti-corruption laws, including the United States Foreign Corrupt Practices Act and the United Kingdom Bribery Act, and never bribe a government official on Amazon's behalf. Suppliers must not offer, give, or promise anything of value, either directly or indirectly, to government officials to encourage them to act

Supplier Code of Conduct

Labor Rights

Health and
Safety

Environment

Conflict Minerals
& Land Rights

Ethical
Behavior

Management
Systems

improperly or to reward them for doing so. Prohibited payments can take many forms including, but not limited to cash or cash equivalents, gifts, meals, and entertainment. Any questions regarding the applicability of this provision or exceptions to this provision must be directed to Amazon's Legal Department.

3. Grievance Mechanism and Whistleblower Protections. Amazon expects suppliers to protect worker whistleblower confidentiality and prohibit retaliation against workers who report workplace grievances. Suppliers are required to create a mechanism for workers to submit their grievances in a confidential and anonymous manner and maintain an effective process to investigate and address worker concerns. Workers employed by subcontractors must have a mechanism in place to bring their concerns to management teams above the subcontractor.

4. Transparency. Amazon expects suppliers to keep and maintain complete and accurate records about working conditions (e.g., wage and working hour records). Information regarding suppliers' labor, health and safety, environmental practices, and any additional information relevant to the audit process must be disclosed in accordance with applicable regulations and upon Amazon's request. Amazon will not tolerate falsification of records or misrepresentation of conditions or practices in the supply chain.

Management Systems

1. Management Systems. Amazon expects that suppliers adopt a management system to drive continuous improvement, and ensure compliance with applicable laws and this Supplier Code.

Management Accountability and Responsibility. Amazon expects that our suppliers have designated representatives responsible for implementing management systems and programs that oversee compliance with applicable laws as well as this Supplier Code. Senior management must routinely review and assess the quality and efficiency of the management systems and programs.

Risk Management. Amazon expects our suppliers to establish a process to identify the environmental, health, safety, and ethical risks associated with their operational and labor practices. In addition, management must develop appropriate processes to control identified risks and ensure regulatory compliance. Suppliers are required to consistently monitor and enforce these standards in their own operations, supply chain, and subcontractors, and should make improvements to meet or exceed our expectations and those of our customers as reflected in our Supplier Code. We encourage suppliers to continuously assess their risks, including those specific to vulnerable groups, including women, migrant workers, and indigenous peoples.

2. Training. Amazon expects our suppliers to maintain appropriate training programs for managers and workers to implement the standards in our Supplier Code and to comply with applicable legal requirements.

3. Communication and Worker Feedback. Amazon expects that our suppliers clearly and accurately communicate and educate workers about Amazon policies, practices, and expectations. Amazon encourages suppliers to implement a process to assess workers' understanding of their rights and responsibilities, and meaningfully engage them through worker-management committees or similar forums. Amazon may require suppliers to post educational materials in a location accessible to their workers and translated into the appropriate local language(s), train workers on the risks of key issues, and notify or otherwise train workers on their rights. Suppliers should be conscious of issues with illiteracy, ensuring that trainings take these issues into account.

4. Documentation and Records. Suppliers are required to create, retain, and dispose of business records in full compliance with applicable legal requirements along with appropriate confidentiality to protect privacy. All facilities must maintain a valid business license; suppliers are responsible for reviewing and complying with all legal requirements, and have available required permits, licensees (e.g., health and safety permits, occupancy permits, etc.) necessary to operate.