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 the International Brotherhood of Teamsters General Fund and the CtW Investment Group
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 (the “Supporting Statement”) received from the International Brotherhood of Teamsters General Fund and the CtW Investment Group (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 copies of this correspondence to the Proponents.

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

The Proposal states:

Resolved: That the shareholders of Amazon.com (the “Company”), urge the Board of Directors (the “Board”) to prepare a report, within 90 days before the 2021 annual meeting, at a reasonable cost and excluding proprietary and personal information, on the steps the Company has taken to reduce the risk of accidents. The report should describe the Board’s oversight process of safety management, staffing levels, inspection and maintenance of Company facilities and equipment and those of the Company’s dedicated third-party contractors.

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

BASIS FOR EXCLUSION

We respectfully request that the Staff concur in our view that the Proposal may be excluded from the 2020 Proxy Materials pursuant to Rule 14a-8(i)(7) because the Proposal relates to the Company’s ordinary business operations.

BACKGROUND

The Company, which is one of the largest companies in the world and has operations around the globe, is committed to maintaining a strong culture of safety. As reaffirmed in the Company’s Global Human Rights Principles, the Company strives to be the most safety-centric organization in the world.1 It endeavors to provide a clean, safe, and healthy work environment where the health and safety of workers is a top priority. The Company also devotes significant resources and effort to address the safety of its employees and contractors. The Company’s dedication to innovating on behalf of customers is the same approach it has for employees, which can be broken down into three categories: improvement, investment, and innovation. The Company’s workplace safety policy (the “Safety Policy”) describes how workplace safety is an integral part of the Company’s ordinary business operations.2 As described in the Safety Policy, the Company has feedback processes in place, such as Voice of Associate boards and Safety Leadership Index questions, designed to afford employees access to management to provide feedback on workplace safety. In addition, the Company has established a Workplace Health and Safety program, comprising more than 2,000 professionals dedicated to overseeing workplace safety for the Company’s employees. The Company provides ongoing safety training to employees and

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performs thousands of safety inspections each day across its worldwide facilities. The Company also regularly invests in safety improvements in its fulfillment centers and other facilities. The Company’s safety policies and standards are continually adjusted as needed, both to remain compliant with changing regulations and applicable laws and to incorporate on-going learning and innovation.

ANALYSIS

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

A. The Ordinary Business Standard.

Rule 14a-8(i)(7) permits a company to omit from its proxy materials a shareholder proposal that relates to the company’s “ordinary business” operations. According to the Commission’s release accompanying the 1998 amendments to Rule 14a-8, the term “ordinary business” “refers to matters that are not necessarily ‘ordinary’ in the common meaning of the word,” but instead the term “is rooted in the corporate law concept [of] providing management with flexibility in directing certain core matters involving the company’s business and operations.” Exchange Act Release No. 40018 (May 21, 1998) (the “1998 Release”).

In the 1998 Release, the Commission stated that the underlying policy of the ordinary business exclusion is “to confine the resolution of ordinary business problems to management and the board of directors, since it is impracticable for shareholders to decide how to solve such problems at an annual shareholders meeting,” and identified two central considerations that underlie this policy. As relevant here, one consideration is that “[c]ertain tasks are so fundamental to management’s ability to run a company on a day-to-day basis that they could not, as a practical matter, be subject to direct shareholder oversight.” Examples of the tasks cited by the Commission include “management of the workforce, such as the hiring, promotion, and termination of employees, decisions on production quality and quantity, and the retention of suppliers.” 1998 Release.

The 1998 Release further distinguishes proposals pertaining to ordinary business matters from those involving “significant social policy issues,” the latter of which are not excludable under Rule 14a-8(i)(7) because they “transcend the day-to-day business matters and raise policy issues so significant that it would be appropriate for a shareholder vote.” Id. In this regard, when assessing proposals under Rule 14a-8(i)(7), the Staff considers the terms of the resolution and its supporting statement as a whole. See Staff Legal Bulletin No. 14C, part D.2 (June 28, 2005) (“In determining whether the focus of these proposals is a significant social policy issue, we consider both the proposal and the supporting statement as a whole.”).

A shareholder proposal being framed in the form of a request for a report does not change the nature of the proposal. The Commission has stated that a proposal requesting the dissemination
of a report may be excludable under Rule 14a-8(i)(7) if the subject matter of the report is within the ordinary business of the issuer. See Exchange Act Release No. 20091 (Aug. 16, 1983). In addition, the Staff has indicated that “[where] the subject matter of the additional disclosure sought in a particular proposal involves a matter of ordinary business . . . it may be excluded under [R]ule 14a-8(i)(7).” Johnson Controls, Inc. (avail. Oct. 26, 1999).

Similarly, a proposal’s request for a review of certain risks also does not preclude exclusion if the underlying subject matter of the proposal is ordinary business. In Staff Legal Bulletin No. 14E (Oct. 27, 2009) (“SLB 14E”), the Staff explained the way in which it will analyze shareholder proposals requesting an evaluation of risks, stating, “rather than focusing on whether a proposal and supporting statement relate to the company engaging in an evaluation of risk, we will instead focus on the subject matter to which the risk pertains or that gives rise to the risk.” SLB 14E also sets forth the Staff’s views on proposals that address a board’s role in risk oversight. It states:

[T]here is widespread recognition that the board’s role in the oversight of a company’s management of risk is a significant policy matter regarding the governance of the corporation. In light of this recognition, a proposal that focuses on the board’s role in the oversight of a company’s management of risk may transcend the day-to-day business matters of a company and raise policy issues so significant that it would be appropriate for a shareholder vote.

While thus acknowledging that certain proposals addressing a board’s oversight “may” transcend a company’s ordinary business, the Staff has repeatedly concurred in exclusion of proposals addressing a board’s role in the oversight of a company’s management of risk when those proposals also request a review of risks and the underlying subject matter of the risk review involves ordinary business. Under SLB 14E, when assessing whether the Proposal properly may be excluded under Rule 14a-8(i)(7), one must “consider whether the underlying subject matter of the risk evaluation involves a matter of ordinary business to the [C]ompany.” Here, although the Proposal states that the requested report should address “the Board’s oversight process of safety management,” the Proposal does not focus on the Board’s oversight in the management of risk, but instead focuses on safety management generally. As discussed below, the subject matter of

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3 This is demonstrated by the Supporting Statement, which calls for certain enumerated “key comparable metrics . . . that the [C]ompany can publish to allow shareholders to understand the Company’s safety performance” and states, “We believe that a report to shareholders on the steps Amazon.com has taken to reduce the risk of accidents will provide transparency and increase investor confidence in our Company.” Although the Supporting Statement also asserts that the charters of the board committees fail to identify which committee has specific responsibility for these issues, the Company’s Audit Committee charter states that it is responsible for overseeing management of, among other things, operational risks and the charter of the Board’s Leadership Development and Compensation Committee states that it is responsible for overseeing strategies and policies related to human capital management, including workplace environment and safety.
the Proposal, accidents and workplace safety, demonstrates that the Proposal is excludable pursuant to Rule 14a-8(i)(7) because it implicates the Company’s ordinary business operations.

B. The Proposal Is Excludable Because It Relates To Workplace Safety.

The Staff has regularly concurred that a company’s safety initiatives, including those relating to workplace safety, are a matter of ordinary business and concurred in exclusion of such proposals under Rule 14a-8(i)(7). The Staff recently considered this issue in the context of a virtually identical proposal. In *The Chemours Co.* (avail. Jan. 17, 2017), a proposal with virtually identical language to the Resolved clause of the Proposal requested a board report “on the steps the [c]ompany has taken to reduce the risk of accidents” and stated that “[t]he report should describe the [b]oard’s oversight of Process Safety Management; staffing levels; inspection and maintenance of facilities and other equipment.”

Notably, the supporting statement to *The Chemours Co.* proposal cited a number of industrial accidents at the company’s facilities, and cited significant regulatory fines that had been assessed against the company and one of its corporate predecessors for various safety violations. The company argued that the proposal was excludable under Rule 14a-8(i)(7) because it related to the company’s workplace safety, which was “a significant component of the design and operation of the [c]ompany’s production facilities,” and that such decisions were central to the company’s core business activities. The Staff concurred in exclusion noting “that the proposal relate[d] to workplace safety.”

Similarly, in *Pilgrim’s Pride Corp.* (avail. Feb. 25, 2016), the proposal requested that the company publish a report describing the company’s policies, practices, performance and improvement targets related to occupational health and safety. The supporting statement to the *Pilgrim’s Pride Corp.* proposal noted that workers in that company’s industry suffer injury and

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<th>The Proposal</th>
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<td><strong>Resolved:</strong> That the shareholders of Amazon.com (the “Company”), urge the Board of Directors (the “Board”) to prepare a report, within 90 days before the 2021 annual meeting, at a reasonable cost and excluding proprietary and personal information, on the steps the Company has taken to reduce the risk of accidents. The report should describe the Board’s oversight process of safety management, staffing levels, inspection and maintenance of Company facilities and equipment and those of the Company’s dedicated third-party contractors.</td>
<td><strong>RESOLVED:</strong> Shareholders of The Chemours Company urge the Board of Directors to report by the 2018 annual meeting, at reasonable cost and excluding proprietary and personal information, on the steps Chemours has taken to reduce the risk of accidents. The report should describe the Board’s oversight of Process Safety Management, staffing levels, inspection and maintenance of facilities and other equipment.</td>
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illness at five times the national average, and suffer carpal tunnel syndrome at seven times the national average. The supporting statement further claimed that the company “was recently named to OSHA’s Severe Violator Enforcement Program for repeated or willful occupational health and safety (“OHS”) violations, and has been fined more than $300,000 in the last four years for OHS violations.” The company noted that workplace safety is at the core of its business operations, and that “[t]he design and operation of the [c]ompany’s production facilities center on workplace safety and efficiency.” In light of this, the company argued that the broad report requested by the proposal “implicates every aspect of the [c]ompany’s workplace safety efforts” and therefore related to the Company’s ordinary business operations. The Staff concurred, noting that the proposal “relates to workplace safety.”

The Staff’s determinations in the foregoing recent precedent are consistent with decades-old precedent concurring with the exclusion of proposals addressing workplace safety issues as implicating a company’s ordinary business operations. See CNF Transportation, Inc. (avail. Jan. 26, 1998) (concurring in exclusion of a proposal requesting that the board of directors develop and publish a safety policy accompanied by a report analyzing the long-term impact of the policy on the company’s competitiveness and shareholder value because “disclosing safety data and claims history” was a matter of the company’s ordinary business); Chevron Corp. (avail. Feb. 22, 1988) (concurring in the exclusion of a proposal as ordinary business because it related to the protection of the safety of company employees).

Here, the Proposal requests a report on the Company’s efforts to “reduce the risk of accidents” and to “describe the Board’s oversight process of safety management, staffing levels, inspection and maintenance of facilities and equipment and those of the Company’s dedicated third-party contractors.” In addition, the Supporting Statement suggests that the Company implement board-level oversight procedures on workplace health and safety. As with the proposals in The Chemours Co. and Pilgrim’s Pride Corp., the Proposal seeks information on a broad array of day-to-day safety issues that confront the Company. As explained above, workplace safety is a key focus of the Company. However, the issue is integrally related to the management of the Company’s operations, the design of the Company’s facilities, and many other aspects of the Company’s day-to-day operations, including employment staffing levels and the extent to which the Company invests in technology such as robotics. While the Supporting Statement focuses on the Company’s fulfillment centers, the Company’s workplace safety policies apply throughout the Company’s worldwide operations, including the Company’s office facilities, its data centers, and its transportation network, as well as to its suppliers. As a result, workplace safety issues involve an enormous range of issues, such as compliance with varying regulations around the world and attracting and retaining associates. In short, workplace safety is a significant component of the design and management of the Company’s worldwide operations. Thus, as in The Chemours Co., Pilgrim’s Pride Corp., and the other precedent discussed above, because

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5 See Amazon’s Key Commitments, available at https://sustainability.aboutamazon.com/key-commitments (“Safe and healthy workplaces are a top priority for Amazon”).
workplace safety is an integral and routine element of the Company’s day-to-day business, the Proposal may properly be excluded under Rule 14a-8(i)(7) as relating to the Company’s ordinary business operations.


SLB 14E states that “[i]n those cases in which a proposal’s underlying subject matter transcends the day-to-day business matters of the company and raises policy issues so significant that it would be appropriate for a shareholder vote, the proposal generally will not be excludable under Rule 14a-8(i)(7) as long as a sufficient nexus exists between the nature of the proposal and the company.” The Staff reaffirmed this position in Note 32 of Staff Legal Bulletin No. 14H (Oct. 22, 2015), explaining “[w]hether the significant policy exception applies depends, in part, on the connection between the significant policy issue and the company’s business operations,” and later stated in Staff Legal Bulletin No. 14K (Oct. 16, 2019) that “a policy issue that is significant to one company may not be significant to another.”

Although workplace safety is a key focus of the Company, the Proposal does not raise issues that transcend the Company’s ordinary business. The fact that the Supporting Statement cites a number of workplace safety concerns does not make workplace safety unique or transcendent to the Company, as the supporting statements in both The Chemours Co. and Pilgrim’s Pride Corp. cited unfortunate workplace incidents that occurred at those companies.6 The Company acknowledges that workplace accidents can be very serious and agrees that workplace safety issues are important. However, nothing about the Proposal, which refers broadly to addressing the “risks of accidents” and addresses safety issues across the Company’s facilities and equipment and those of the Company’s “dedicated third-party contractors,” raises it beyond the day-to-day safety management issues that are incident to the Company’s ordinary business operations.

In this respect, the Proposal is comparable to one addressed in Union Pacific Corp. (avail. Feb. 25, 2008), which also addressed safety concerns in the course of the company’s operations. The proposal requested disclosures of the company’s efforts to safeguard the company’s operations from terrorist attacks and “other homeland security incidents.” The company argued that the proposal was excludable because the proposal related to the company’s day-to-day efforts to safeguard its operations—including not only terrorist attacks, but also earthquakes, floods, and other routine operating risks that were overseen by the Department of Homeland Security but were incident to the company’s ordinary business operations. The Staff’s response noted that the

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6 The Company notes that the supporting statements in The Chemours Co. and Pilgrim’s Pride Corp. cited to OSHA fines and findings. In contrast, the Supporting Statement addresses an OSHA Hazard Alert Letter issued to the Company, which is a form of warning letter. The Company disputed the findings in that letter, and OSHA took no subsequent action on the matters addressed in the letter.
proposal was excludable because it included matters relating to the company’s ordinary business operations despite the fact that safeguarding against terrorist attacks might be viewed as not part of the company’s ordinary business. See also PetSmart, Inc. (avail. Mar. 24, 2011) (granting no-action relief with respect to a proposal requesting the board require suppliers to certify that they had not violated animal cruelty-related laws, finding that while animal cruelty is a significant policy issue, the scope of laws covered by the proposals was too broad).

Here, the Proposal’s broad application to “accidents” encompasses matters incident to the Company’s (and many other businesses’) ordinary business operations, ranging from employee injury and illness (including matters of simple first-aid), to acts of nature (such as when an unprecedented tornado in Maryland caused a section of the Company’s distribution facility to collapse in 2018), and even to automobile accidents involving the Company’s delivery vehicles that may be caused by third parties. Thus, the Proposal’s broad scope renders the Proposal excludable because the report requested by the Proposal implicates the Company’s ordinary business. As with the proposal in Union Pacific Corp., even if certain aspects of the Company’s workplace safety program were deemed to implicate significant policy issues (which the Company does not believe is the case), the Proposal’s broad request does not transcend the day-to-day business matters of the Company, and as such, the Proposal is properly excludable under Rule 14a-8(i)(7).

CONCLUSION

Based upon the foregoing analysis, we respectfully request that the Staff concur that it will take no action if the Company excludes the Proposal from its 2020 Proxy Materials.

We would be happy to provide you with any additional information and answer any questions that you may have regarding this subject. Correspondence regarding this letter should be sent to shareholderproposals@gibsondunn.com. If we can be of any further assistance in this matter, please do not hesitate to call me at (202) 955-8671 or Mark Hoffman, the Company’s Vice President & Associate General Counsel, Corporate and Securities, and Legal Operations, and Assistant Secretary, at (206) 266-2132.

Sincerely,

Ronald O. Mueller

Enclosures

cc: Mark Hoffman, Amazon.com, Inc.
Louis Malizia, International Brotherhood of Teamsters
Tejal K. Patel, CtW Investment Group
Teamsters General Fund shareholder proposal, cover letter and proof of shares for the 2020 Shareholders meeting.

CONFIDENTIALITY NOTICE

The information in this facsimile is PRIVILEGED and CONFIDENTIAL, intended only for the use of the individual or entity stated above. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication, or any use of its contents, is strictly prohibited. If you have received this communication in error, please notify the sender by calling 202.624.8100 as soon as possible and destroy the contents of this facsimile immediately. Thank you.
December 6, 2019

BY FAX: 206.266.7010
BY EMAIL: David.Zapolsky@amazon.com
BY UPS GROUND

David A. Zapolsky, Esq., Senior Vice President,
General Counsel and Secretary

Amazon.com Inc.
410 Terry Avenue North
Seattle, WA 98109-5210

Dear Mr. Zapolsky:

I hereby submit the enclosed resolution on behalf of the Teamsters General Fund, in accordance with SEC Rule 14a-8, to be presented at the Company’s 2020 Annual Meeting.

The General Fund has owned 7 shares of Amazon.com Inc., continuously for at least one year and intends to continue to own at least this amount through the date of the annual meeting. Enclosed is relevant proof of ownership.

Any written communication should be sent to the above address via U.S. Postal Service, UPS, or DHL, as the Teamsters have a policy of accepting only union delivery. If you have any questions about this proposal, please direct them to Louis Malizia of the Capital Strategies Department at (202) 624-6930.

Sincerely,

Ken Hall
General Secretary-Treasurer

KH/Hm
Enclosures
RESOLVED: That the shareholders of Amazon.com ("the Company"), urge the Board of Directors ("the Board") to prepare a report, within 90 days before the 2021 annual meeting, at a reasonable cost and excluding proprietary and personal information, on the steps the Company has taken to reduce the risk of accidents. The report should describe the Board’s oversight process of safety management, staffing levels, inspection and maintenance of Company facilities and equipment and those of the Company’s dedicated third-party contractors.

SUPPORTING STATEMENT: Amazon.com employs approximately 647,500 full and part-time employees, making it the second largest private employer in the United States. The number of employees has more than quadrupled over the past four years.

The Company’s online retail business provides customers with fast delivery guarantees, including same day service. This creates a high speed, high stress, work environment particularly for employees at the Company’s 186 warehouses and drivers of Amazon.com’s fleet of 20,000 owned and leased delivery vehicles.

The Center for Investigative Reporting using Amazon’s own OSHA reporting from 22 fulfillment centers in 14 states revealed extremely high rates of injury, more than twice the national warehouse rate. The Company’s reports showed that severity of the injuries forced employees to miss an average of 5.5 weeks of work. (https://revealnews.org/article/behind-the-smiles/)

The U.S. Department of Labor’s Occupational Safety and Health Administration (OSHA) issued a warning letter to the Company in August 2019 for failure to provide adequate medical care in six separate instances despite workers going through the Company’s onsite care facility – Amcare. (https://theintercept.com/2019/12/02/amazon-warehouse-workers-safety-cyber-monday/)

These instances are cause for concern for investors who prioritize the sustainability of the Company. The injury rates combined with the lack of disclosure on how the Company is dealing with the issue leaves Amazon.com exposed to legal, regulatory and reputational risks.

We believe Board level oversight of health and safety performance is needed. The charters of the board committees fail to identify which committee has specific responsibility for these issues.

The Company’s corporate social responsibility report includes: a section on employee safety but it does not include a single comparable metric. (https://www.aboutamazon.com/amazon-fulfillment/our-fulfillment-centers/safety) The report lists how many safety professionals they have and how many hours of safety training employees sat through. But there are key comparable metrics—total recordable incident rates, days
away/reduced time rates, and severity rates—that the company can publish to allow shareholders to understand the Company’s safety performance. These are measures that the Bureau of Labor Statistics publishes detailed industrial data on annually https://www.bls.gov/iif/ so investors can benchmark the Company’s performance against the rest of the industry.

We believe that a report to shareholders on the steps Amazon.com has taken to reduce the risk of accidents will provide transparency and increase investor confidence in our Company.
December 6, 2019

David A. Zapolsky, Esq., Senior Vice President
General Counsel and Secretary
Amazon.com Inc.
410 Terry Avenue North
Seattle, WA 98109-5210

RE: Amazon.com Inc. - Cusip # 023135106

Dear Mr. Zapolsky:

Amalgamated Bank is the record owner of 7 shares of common stock (the “Shares”) of Amazon.com Inc., beneficially owned by the International Brotherhood of Teamsters General Fund. The shares are held by Amalgamated Bank at the Depository Trust Company in our participant account # 2352. The International Brotherhood of Teamsters General Fund has held the shares continuously since 11/12/2013, and will continue to hold these shares through the date of the Annual shareholders Meeting.

If you have any questions or need anything further, please do not hesitate to call me at (212) 895-4974.

Very truly yours,

Suzette Spooner
Vice President

cc: Louis Maliza
December 9, 2019

Mr. David A. Zapolsky
Senior Vice President, General Counsel and Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, Washington 98109-5210

Dear Mr. Zapolsky:

On behalf of the CtW Investment Group (“CtW”), I hereby submit the enclosed shareholder proposal (“Proposal”) for inclusion in Amazon.com Inc. (“Company”) proxy statement to be circulated to Company shareholders in conjunction with the next annual meeting of shareholders. We are co-filing this proposal with Teamsters General Fund. The Proposal is submitted under Rule 14(a)-8 (Proposals of Security Holders) of the U.S. Securities and Exchange Commission’s proxy regulations.

CtW is the beneficial owner of approximately 3 shares of the Company’s common stock, which have been held continuously for more than a year prior to this date of submission. The Proposal requests that the Board prepare a report on the steps the Company has taken to reduce the risk of accidents.

CtW intends to hold the shares through the date of the Company’s next annual meeting of shareholders. The record holder of the stock will provide the appropriate verification of the Fund’s beneficial ownership by separate letter. Either the undersigned or a designated representative will present the Proposal for consideration at the annual meeting of shareholders.

If you have any questions or wish to discuss the Proposal, please contact Tejal K. Patel, at (202) 721-6079 or tejal.patel@ctwinvestmentgroup.com. Copies of correspondence or a request for a “no-action” letter should be forwarded to Ms. Patel in care of the CtW Investment Group, 1900 L St. NW, Suite 900, Washington, DC 20036.

Sincerely,

Dieter Waizenegger
Executive Director, CtW Investment Group
**RESOLVED:** That the shareholders of Amazon.com ("the Company"), urge the Board of Directors ("the Board") to prepare a report, within 90 days before the 2021 annual meeting, at a reasonable cost and excluding proprietary and personal information, on the steps the Company has taken to reduce the risk of accidents. The report should describe the Board’s oversight process of safety management, staffing levels, inspection and maintenance of Company facilities and equipment and those of the Company’s dedicated third-party contractors.

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away/reduced time rates, and severity rates—that the Company can publish to allow shareholders to understand the Company’s safety performance. These are measures that the Bureau of Labor Statistics publishes detailed industrial data on annually (https://www.bls.gov/iif/), so investors can benchmark the Company’s performance against the rest of the industry.

We believe that a report to shareholders on the steps Amazon.com has taken to reduce the risk of accidents will provide transparency and increase investor confidence in our Company.
December 23, 2019

VIA OVERNIGHT MAIL AND EMAIL

Tejal K. Patel
CtW Investment Group
1900 L Street Northwest, Suite 900
Washington, DC 20036
tejal.patel@ctwinvestmentgroup.com

Dear Ms. Patel:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 9, 2019, the shareholder proposal submitted by CtW Investment 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 Co-Filer’s December 9, 2019 letter indicates that the Co-Filer is co-filing the Proposal with the Teamsters General Fund. We understand that the Teamsters General Fund is the primary filer of the Proposal. Therefore, we understand that the Teamsters General Fund 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 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 9, 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 9, 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 9, 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 9, 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 9, 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
Victor and Ronald,

Thank you for your letter. Amalgamated Bank sent Amazon a letter confirming our ownership on December 9, 2019. A copy of this letter is attached. Please let me know if you need anything else or further information regarding our proof of ownership.

Best,

Tejal
December 9, 2019

David A. Zapolsky
Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, Washington 98109

Dear Mr. Zapolsky:

Please be advised that Amalgamated Bank holds 3 shares of Amazon.com, Inc. ("Company") common stock beneficially for the CTW Investment Group (CTW), the proponent of a shareholder proposal submitted to the Company on December 9, 2019, in accordance with Rule 14a-8 of the Securities and Exchange Act of 1934. CTW has continuously held at least $2,000.00 worth of the Company's common stock for more than one year prior to submission of the resolution and plans to continue ownership through the date of your 2020 annual meeting.

Amalgamated Bank serves as custodian and record holder for CTW Investment Group. The above-mentioned shares are registered in a nominee name of Amalgamated Bank. The shares are held by the Bank through DTC Account #2352.

Sincerely,

[Signature]