

April 7, 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 CtW Investment Group Exchange Act of 1934—Rule 14a-8*

Ladies and Gentlemen:

This letter relates to the no-action request (the “No-Action Request”) submitted to the staff of the Division of Corporation Finance (the “Staff”) on January 24, 2020 on behalf of our client, Amazon.com, Inc. (the “Company”), in response to the shareholder proposal (the “Proposal”) and statements in support thereof (the “Supporting Statements”) received from the International Brotherhood of Teamsters General Fund and CtW Investment Group (the “Proponents”). The Proposal requests that the Company prepare a report “on the steps the Company has taken to reduce the risk of accidents” and states that 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.” In the No-Action Request, the Company argued that the Proposal is properly excludable from the Company’s proxy statement and form of proxy for its 2020 Annual Meeting of Shareholders pursuant to Rule 14a-8(i)(7) because the Proposal related to the Company’s ordinary business operations, specifically, to the Company’s workplace safety management.

Counsel for the Proponents submitted a letter on February 14, 2020, setting forth arguments opposing the No-Action Request (the “Proponents’ February Letter”) and submitted additional supplemental letters on February 27 and March 30, 2020 (collectively with the Proponents’ February Letter, the “Proponents’ Prior Letters”). The Staff granted the No-Action Request in a response letter dated April 1, 2020 (the “No-Action Response”).

By letter dated April 3, 2020 (the “Review Request”), counsel for the Proponents requested that the matter be presented to the Commission for its review and consideration. The Review

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Request seeks to construe language in the No-Action Response to suggest that the Staff misinterpreted or narrowly construed the focus of the Proposal. Specifically, the Review Request presumes that the Staff “erred in reading too narrowly the word ‘accident’” to encompass solely “physical injury” and not take into account workplace “illness.”

Under 17 C.F.R. § 202.1(d), the Staff may, in its discretion, present a request for Commission review of a Rule 14a-8 no-action response if the request “involve[s] matters of substantial importance and where the issues are novel or highly complex.” The Review Request fails to satisfy this standard, and instead:

- once again tries to shift the focus of the Proposal;
- merely reiterates the assertion made in the Proponents’ February Letter that the Proposal rises above “ordinary business” simply because it addresses workplace safety management in the context of a “transition to a digital economy”; and
- in its final paragraph, concedes that the Proposal does not raise issues of significance for other companies.

The Review Request therefore does not raise any new facts or analysis beyond that already contained in the Proponents’ Prior Letters, and concedes that the Proposal does not present novel or complex issues of substantial importance to the administration of Rule 14a-8. Therefore, the request for Commission review should be denied.

Most of the Review Request is spent trying to assert that the Proposal does not focus on “workplace accidental injuries,” but also encompasses workplace illnesses. In making this argument, the Review Request ignores the Supporting Statements that accompany the Proposal and the Proponents’ Prior Letters. The Supporting Statements use the word “injury” (or its plural) three times, and do not ever refer to “illness.” Similarly, the Proponents’ February Letter uses the term “injury,” “injured,” or “injuries” 38 times (not counting references in the exhibits to the letter). The Proponents’ February Letter further reinforces that, as it relates to the Company, the Proposal focuses on injuries, asserting on page 7 that “[t]he overwhelming majority of injuries recorded in Amazon’s OSHA 300 Logs include musculoskeletal injuries, such as sprains, strains and tears. These injuries accounted for almost 75 percent of the injuries recorded in the logs.” The Proponents’ February 27 supplemental response contains 10 references to “injury,” “injured,” or “injuries” and in three instances equates “accidents” and “injuries” by referring to the Company’s “accident and injury rates” or “injury and accident rates.” In contrast, none of the Proponents’ Prior Letters use the word “illness.” Thus, the statement in the No-Action Response that the Proposal “focuses on workplace accidental injuries” is accurate and is substantiated by the Supporting Statements and the Proponents’ Prior Letters.

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While the No-Action Response thus accurately describes the principle focus of the Proposal, there is no basis for the Proponents' assertion that the Staff did not recognize that the Proposal also touches upon workplace illnesses. In fact, the scope of the Proposal was recognized in the No-Action Request, which stated on page 8 that "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" (emphasis added). As noted in the No-Action Request, "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)." Thus, it is clear from the record that the Proposal was understood to encompass workplace illness, and the Review Request thus fails to raise any aspect of the Proposal that was not already considered.

Finally, as noted above, the Review Request does not demonstrate (or even argue) that the Proposal presents novel or complex issues of substantial importance to the administration of Rule 14a-8. The Proponents' February Letter "acknowledges" that the Proposal is substantially the same as the proposals considered in *The Chemours Co.* (avail. Jan. 17, 2017) and *Pilgrim's Pride Corp.* (avail. Feb. 25, 2016), both of which the Staff concurred were excludable under Rule 14a-8(i)(7) as implicating ordinary business matters. The Review Request nevertheless merely repeats the same assertion made in the Proponents' February Letter, that the Proposal somehow raises significant policy issues when addressed specifically to the Company, arguments the Staff already considered and rejected based on the past precedent.

In summary, the Review Request does not raise any new facts or issues, does not demonstrate that the No-Action Response was ill-founded, and does not demonstrate that the Proposal presents unique or complex issues that differentiate it from well-established precedent. As evidenced by the materials cited in the Proposal and Supporting Statements, the Proponents' Prior Letters and the exhibits to those letters, the Proposal focuses on workplace accidents and injuries, and it does not matter whether or not that is construed to also touch upon workplace illness. Neither the Proponents' Prior Letters nor the Review Request have demonstrated that the Proposal is any different from, or raises any issues of novel significance compared to, the line of well-established precedent relating to workplace safety cited in the No-Action Request. In fact, as conceded by the Proponents, the Resolved clause of the Proposal is nearly identical to the Resolved clause in *Pilgrim's Pride*. Accordingly, the Staff should reaffirm its prior determination, and deny the Proponents' request for Commission review.

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If we can provide further information with respect to 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. Correspondence regarding this letter should be sent to [shareholderproposals@gibsondunn.com](mailto:shareholderproposals@gibsondunn.com).

Sincerely,

A handwritten signature in blue ink, appearing to read "Ronald O. Mueller", is displayed within a light blue rectangular box.

Ronald O. Mueller

cc: Mark Hoffman, Amazon.com, Inc  
Cornish F. Hitchcock, Esq.  
Louis Malizia, International Brotherhood of Teamsters  
Teja K. Patel, CtW Investment Group

**HITCHCOCK LAW FIRM** PLLC  
5614 CONNECTICUT AVENUE, N.W. • NO. 304  
WASHINGTON, D.C. 20015-2604  
(202) 489-4813 • FAX: (202) 315-3552

CORNISH F. HITCHCOCK  
E-MAIL: CONH@HITCHLAW.COM

3 April 2020

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

By electronic mail: [shareholderproposals@sec.gov](mailto:shareholderproposals@sec.gov)

Re: Request for Commission review re shareholder proposal  
to Amazon.com, Inc. from International Brotherhood of  
Teamsters General Fund and CtW Investment Group

Dear Counsel:

I write on behalf of the International Brotherhood of Teamsters General Fund and CtW Investment Group (collectively the “Proponents”) to request that the Commission review and reverse the determination of the Division of Corporation Finance to grant no-action relief to Amazon.com, Inc., as set forth in the attached letter dated 1 April 2020.

Under 17 C.F.R. § 202.1(d), the Division may present a request for Commission review of a Division no-action response relating to Rule 14a-8 if the request involves “matters of substantial importance and where the issues are novel or highly complex.” The issues raised by the Proponents clear meet this definition.

Factual background.

By letter dated 24 January 2020 Amazon sought no-action relief with respect to the following proposal (the “Proposal”):

RESOLVED: That the shareholders of Amazon.com (“the Company”) urge th4e 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, inspections and maintenance of Company facilities and equipment and those of the Company's dedicated third-party contractors.

Amazon argued that the Proposal could be omitted under Rule 14a-8(i)(7) as related to the "ordinary business" of the company. The Proponents opposed that request in subsequent letters.

In granting no-action relief the Division stated:

In our view, the Proposal focuses on workplace accident prevention, an ordinary business matter, and does not transcend the Company's ordinary business operations. Although the Proponents' last correspondence attempts to shift the focus of the Proposal to the Company's efforts to mitigate health risks during the current coronavirus pandemic, the Proposal, which was submitted on December 6, 2019, focuses on workplace accidental injuries.

We respectfully submit that this analysis focuses too heavily on a single word – "accident" – and reads that word and the Proposal too narrowly.

#### Discussion.

The "Resolved" clause seeks data on "the steps the Company has taken to reduce the risk of accidents" not as an end in itself, but in aid of a broader goal, namely, as a means for shareholders to learn about "the Board's oversight process of safety management."

The supporting statement notes that Amazon regards employee safety as an issue of enough significance to be discussed in the company's sustainability report; nonetheless, that report does not contain specific types of information that would move beyond generalities by providing data that would permit a comparison to other companies in Amazon's industry group. The supporting statement cited the sort of injuries or illnesses that companies must report the Occupational Safety and Health Administration ("OSHA") as the sort of data that would permit useful comparisons.

The Division's letter thus erred in reading too narrowly the word "accident," which the Merriam-Webster dictionary defines variously as:

- "an unforeseen and unplanned event or circumstance" (definition 1(a))
- "an unfortunate event resulting especially from carelessness or ignorance" (definition 2(a));

- medical : an unexpected and medically important bodily event especially when injurious” (definition 2(b));
- “law : an unexpected happening causing loss or injury which is not due to any fault or misconduct on the part of the person injured but for which legal relief may be sought” (definition 2(c)). See <https://www.merriam-webster.com/dictionary/accident>.

Workplace accidents can involve not just physical injury, but also illness. OSHA’s reporting requirements focus broadly on “incidents” that involve “injury or illness.” See, e.g., 20 C.F.R. § 1904.29. This is consistent with OSHA’s mandate to collect data on “work injuries and illnesses which shall include all disabling, serious, or significant injuries and illnesses, whether or not involving loss of time from work, other than minor injuries requiring only first aid treatment and which do not involve medical treatment, loss of consciousness, restriction of work or motion, or transfer to another job.” 29 U.S.C. § 673.

The “basic requirement” for reporting an “injury or illness” is if it–

- ”results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness,” or
- ”involves a significant injury or illness diagnosed by a physician or other licensed health care professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.” 29 C.F.R. § 1904.7(a).

Thus, the Proposal had considerable “policy significance” at the time it was filed in December 2019 and at the time the Proponents filed their letters opposing Amazon’s request for no-action relief on 14 and 27 February 2020. Those letters cited recent reports demonstrating that Amazon had a significant number of injuries or illnesses that resulted from “accidents” in the workplace. The policy significance of those grim statistics was underscored by additional reports demonstrating the broader shift in the global economy towards a data economy, which places a heavy emphasis on speed of delivery. Amazon is unquestionably the leader in that shift, despite the significant social costs caused by this transformation. As Amazon’s competitors strive to catch up, the social costs will only increase.

The Division’s decision letter reads the Proponents’ most recent letter as an effort to “shift the focus” from “accidents” to whether Amazon is doing enough to “mitigate health risks during the current coronavirus pandemic.” We respectfully disagree for two reasons.

First, the policy significance of the Proposal remains the same now as it was at the time of submission. “Accidents” can occur in multiple forms, the sort of specific data requested in the proposal relates to both “injuries” as well as “illnesses. What is Amazon doing to “mitigate health risks” to its employees?

Second, OSHA has posted online guidance that states: “COVID-19 can be a recordable illness if a worker is infected as a result of performing their work-related duties.” <https://www.osha.gov/SLTC/covid-19/standards.html>. That guidance summarizes existing standards and employer obligations that may apply to worker exposure to the coronavirus

In short, the policy significance of the Proposal is profound, particularly in light of Amazon’s leadership in the transition to a digital economy, the social costs of that transition, and the likelihood that its practices will be pursued aggressively by its competitors. Whatever conclusion the Division may reach as to a similar proposal at another company, Proposal has enormous policy significance for this company at this time.

Respectfully submitted,



Cornish F. Hitchcock

cc: Chairman Jay Clayton  
Commissioner Allison Herren Lee  
Commissioner Hester M. Peirce  
Commissioner Elad L. Roisman  
Ronald O. Mueller  
Louis Malizia  
Tejal K. Patel