



DIVISION OF
CORPORATION FINANCE

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

April 9, 2021

Ronald O. Mueller
Amazon.com, Inc.
shareholderproposals@gibsondunn.com

Re: Amazon.com, Inc.
Incoming letter dated January 25, 2021

Dear Mr. Mueller:

This letter is in response to your correspondence dated January 25, 2021 concerning the shareholder proposal (the "Proposal") submitted to Amazon.com, Inc. (the "Company") by Phyllis Ewen Trust (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. We also have received correspondence on the Proponent's behalf dated February 4, 2021. Copies of all of the correspondence on which this response is based will be made available on our website at <https://www.sec.gov/corpfin/2020-2021-shareholder-proposals-no-action>.

Sincerely,

Dorrie Yale
Special Counsel

Enclosure

cc: Pat Miguel Tomaino
Zevin Asset Management, LLC
pat@zevin.com

April 9, 2021

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: Amazon.com, Inc.
Incoming letter dated January 25, 2021

The Proposal relates to an independent chair of the board of directors.

We are unable to concur in your view that the Company may exclude the Proposal under rules 14a-8(b) and 14a-8(f). Although the Proponent provided the Company documentation demonstrating Proponent's delegation of authority to its representative after the 14-day deadline to respond to the Company's deficiency notice had passed, it appears that this untimeliness was related to the COVID-19 pandemic and the Proponent's representative responded reasonably after discovering the notice. In this regard, we note that the Proponent's initial submission requested communications to be directed to a particular email address, but the Company sent its deficiency notice to the offices of the Proponent's representative via UPS only, and did not otherwise inform the Proponent by email of the mailed deficiency notice. In its supplemental correspondence, the Proponent's representative represents that its "offices were closed, as they have been for most of the year, due to the [COVID-19] pandemic," and that it was not aware of the delivery of the letter until after the 14-day deadline had passed. It appears the Proponent's representative acted reasonably under the circumstances by responding to the Company within 2 business days after being made aware of the notice and providing adequate documentation describing the Proponent's delegation of authority to the representative. Accordingly, we do not believe that the Company may omit the Proposal from its proxy materials in reliance on rules 14a-8(b) and 14a-8(f).

Sincerely,

Jacqueline Kaufman
Attorney-Adviser

SANFORD J. LEWIS, ATTORNEY

February 4, 2021
Via electronic mail

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

Re: Shareholder Proposal to Amazon.com, Inc. Regarding Independent Board Chair on Behalf of Phyllis Ewen Trust

Ladies and Gentlemen:

The Phyllis Ewen Trust (the “Proponent”) is beneficial owner of common stock of Amazon.com, Inc. (the “Company”) and has submitted a shareholder proposal (the “Proposal”) to the Company. I have been asked by the Proponent to respond to the letter dated January 25, 2021 (“Company Letter”) sent to the Securities and Exchange Commission by Ronald Mueller of Gibson Dunn. In that letter, the Company contends that the Proposal may be excluded from the Company’s 2021 proxy statement.

I have reviewed the Proposal, as well as the letter sent by the Company, and based upon the foregoing, as well as the relevant rules, it is my opinion that the Proposal must be included in the Company’s 2021 proxy materials and that it is not excludable under Rule 14a-8. A copy of this letter is being emailed concurrently to Ronald Mueller.

SUMMARY

The Company asserts that documentation of authorization of the representative was not received on a timely basis and therefore that the proposal can be excluded pursuant to 14a-8(b) and Rule 14a-8(f).

In fact, the Proponent provided sufficient documentation of the representation relationship, and there is no applicable requirement for the representation documentation to meet the requirements that the Company Letter attempts to impose.

The relevant facts from the proponent and representative’s perspective are that when the proposal was filed, it was stated that the proponent is represented by Zevin Asset Management, a registered investment advisor.

The representative indicated clearly to the Company how to communicate with him on the proposal, specifically, via email. Nevertheless, the Company submitted the deficiency notice by UPS and did not send it via email. Since the offices of Zevin Asset Management have been

closed for the duration of the COVID-19 pandemic, mail that went to the office, especially over the Christmas and New Year's holiday break, was not received by the representative until after the deficiency period had lapsed.

The Company Letter asserts that the documentation of authorization received from the proponent was not received on a timely basis. However, in light of the circumstances surrounding this no action request, and prior Staff decisions which look to the range of circumstances in which authorization is evident, exclusion of the proposal is not appropriate in the current context.

ANALYSIS

Staff Precedents

The Staff has previously addressed the issue of whether a representative's authorization documentation must follow the dictates of Staff Legal Bulletin 14 I,¹ or otherwise meet a specific format. Most directly on point is the precedent the Company Letter acknowledges and attempts to distinguish, *International Business Machines Corp.* (avail. Dec. 20, 2019, *recon. denied*, Jan. 17, 2020) ("*IBM*") where the Staff was unable to concur with the exclusion of a proposal under Rules 14a-8(b) and 14a-8(f).

In *IBM*, the company argued that the authorization letter from the proponent failed to identify the specific proposal to be submitted, and therefore failed to delegate authority to his representative consistent with SLB 14I and failed to cure the deficiency within 14 calendar days. The request to exclude the proposal was rejected without a written decision. The company sought reconsideration and in an unusual course of events, Corporation Finance Director William Hinman wrote a letter over his own signature personally denying the request for reconsideration:

Rule 14a-8 currently does not provide a basis to exclude a proposal where the shareholder that uses a representative fails to provide documentation meeting all of the guidelines set forth in [SLB 14I]. SLB 14I is not a rule or regulation. SLB 14I addresses situations where there may be ambiguities about the actual proponent and their role with respect to the proposal.

The Company Letter makes an awkward and apparently erroneous distinction for the *IBM* ruling:

Unlike in *IBM*, where the proponent himself submitted the proposal to the company and designated a representative, here, the Representative, Pat Miguel Tomaino of Zevin Asset Management, LLC, submitted the Proposal and did not obtain and provide authorization until twenty days after it was requested. As a result, the documentation submitted to the Company was not sufficient because

¹ We acknowledge that if the recent amendments to Rule 14a-8 remain in effect for the 2022 proxy season, different rules will apply.

- (1) the Company did not receive authorization directly from the Proponent, and
- (2) the Representative did not obtain and provide the Authorization Letter in a timely manner.

In fact, review of the record of that case reveals that this distinction is in error. IBM's counsel wrote to the SEC in the no action request that "On October 18, 2019, the Representative submitted the Proposal to the Company via email, which the Company received on the same day. ...The Proposal was provided along with a letter dated October 9, 2019, purporting to authorize the Representative to submit a proposal on behalf of the Proponent (the "Authorization Letter".)"

Moreover, examination of the facts in the IBM precedent show that the Staff considered an array of facts and context in concluding that exclusion was inappropriate. A similar approach was taken, prior to the Staff Legal Bulletin, in *Baker Hughes Inc.* (February 22, 2016) where the assertion of inadequate documentation of authorization was rejected by the Staff. The approach is applicable in the current context. The representative noted "In the December 4, 2015 letter we affirmed that the Foundation is a Newground client and that we are authorized to undertake these actions on its behalf. We do not believe the law of agency requires a signed statement from the person designating us to act as agent, since it is clear that as a Registered Investment Advisor registered with the SEC, we represent clients of all types and have both ethical and legal obligations to do so faithfully."

Background circumstances of present matter

The following are notes from Pat Miguel Tomaino, the representative of the proponent. He notes that Zevin Asset Management staff have been operating remotely for the duration of the pandemic.

In the sequence that follows, the related documents are included with the Company's initial filing:

- 12/14/2020: I submit proposal to Amazon via UPS and e-mail. At the end of that submission, I wrote: "Please direct any communications to me at (617) 742-6666 or pat@zevin.com."
- 12/21/2020: Amazon sends their Deficiency Notice via UPS only to the offices of Zevin Asset Management. The offices were closed, as they have been for most of the year, due to the pandemic.
- 1/8/2021: My colleague visited Zevin Asset Management's offices and informed me of the letter from Amazon. She scanned and sent the letter to me.
- 1/8/2021: I e-mailed Mr. Mueller of Gibson Dunn with SEC staff copied.

I informed him that I had received the Deficiency Notice on January 8. I informed him that Zevin Asset Management's offices are closed due to COVID-19, that I am working remotely, and that is why I specified contact information in my filing letter. I proposed a "one week" timeline for responding to the Deficiency Notice. (I never received a response to this e-mail.)

- 1/12/2021: I e-mailed Mr. Mueller with SEC staff copied providing the authorization letter.
- 1/25/2021: Letter regarding intent to exclude proposal from Mr. Mueller sent to me via e-mail.

Mr. Tomaino, the representative of the proponent, believes that he responded reasonably, considering that Zevin Asset Management's offices have been closed due to COVID-19 concerns. He thought that it was reasonable to request that the company comply with the contact instructions in the original filing letter. After all, Amazon has communicated with him via e-mail through the remainder of this process. The SEC staff has also received e-mail communication throughout this process from both parties. In this context, the UPS-only delivery of the Deficiency Notice could be construed as a willful attempt to produce a foot-fault, which is especially problematic in the current global pandemic.

Once Mr. Tomaino received the Deficiency Notice on January 8, he mobilized very quickly, in good faith, and with best efforts, to respond with the required documentation. He communicated with Mr. Mueller on the very day that he received the Deficiency Notice. Mr. Tomaino tried to agree a reasonable substitute timeline, though Mr. Mueller did not respond. And Mr. Tomaino resolved the Company's request within 4 days (2 business days), well within the one week he had initially proposed.

As in the *International Business Machines* and *Baker Hughes* precedents, in the present instance there is ample evidence that Zevin Asset Management represents and is authorized by the proponent. Among the evidence is the filing letter itself, filed by Zevin Asset Management, stating that:

We are filing this shareholder resolution on behalf of one of our clients Phyllis Ewen Trust (the Proponent), which has continuously held, for at least one year of the date hereof, 25 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 from our client's custodian is enclosed. That documentation shows that Phyllis Ewen Trust (the Proponent) is beneficial owner of the above mentioned Amazon shares.

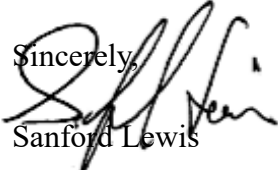
Zevin Asset Management, LLC has complete discretion over the Proponent's shareholding account at UBS Financial Services, which means that we have complete discretion to buy or sell investments as well as submit shareholder proposals at the direction of our client (the Proponent) to companies in the Proponent's portfolio. In consultation with our client (the Proponent), we confirm that the Proponent intends to continue to hold the requisite number of shares through the date of the Company's 2021 annual meeting of stockholders.

As a Registered Financial Advisor, Zevin Asset Management has a fiduciary relationship with the client and there are adequate safeguards in place in such a context for reasonable certainty that the authorization is bona fide.

In addition, in light of the failure of the company to follow the representative's communication request, and the eventual submission of authorization documentation, the representative relationship has been confirmed.

We respectfully request the Staff to reject the no action request.

Sincerely,


Sanford Lewis

cc:

Ronald Mueller

Pat Miguel Tomaino

January 25, 2021

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 Phyllis Ewen Trust
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 2021 Annual Meeting of Shareholders (collectively, the “2021 Proxy Materials”) a shareholder proposal (the “Proposal”) and statement in support thereof (the “Supporting Statement”) received from Zevin Asset Management, LLC (the “Representative”) on behalf of the Phyllis Ewen Trust (the “Proponent”).

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

- filed this letter with the Securities and Exchange Commission (the “Commission”) no later than eighty (80) calendar days before the Company intends to file its definitive 2021 Proxy Materials with the Commission; and
- concurrently sent copies of this correspondence to the Proponent.

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

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concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

BASIS FOR EXCLUSION

We hereby respectfully request that the Staff concur in our view that the Proposal may be excluded from the 2021 Proxy Materials pursuant to Rule 14a-8(b) and Rule 14a-8(f), as the Representative did not provide any documentation demonstrating the Proponent's delegation of authority to the Representative consistent with Rule 14a-8(b) and failed to timely correct this procedural deficiency after receiving proper notice from the Company.

BACKGROUND

The Proposal was submitted to the Company via UPS and email in a letter dated December 14, 2020 and was received by the Company on December 14, 2020. *See Exhibit A.* As described below, the Representative failed to provide any documentation with its submission demonstrating the Proponent's delegation of authority to the Representative and failed to provide documentation demonstrating the Proponent's delegation of authority to the Representative in a timely manner, despite the Company's timely notice of the procedural deficiency.

ANALYSIS

The Proposal May Be Omitted In Reliance On Rule 14a-8(f), As The Representative Did Not Provide Documentation Demonstrating The Proponent's Delegation Of Authority Consistent With Rule 14a-8(b) And Failed To Provide Timely Documentation Demonstrating The Proponent's Delegation of Authority Upon Request After Receiving Proper Notice Under Rule 14a-8(f)(1).

A. Background.

Rule 14a-8(b) provides guidance as to "who is eligible to submit a proposal." On November 1, 2017, the Staff published Staff Legal Bulletin No. 14I ("SLB 14I") which announced the Staff's policy regarding the application of Rule 14a-8(b) when a shareholder submits a proposal through a representative (i.e., a "proposal by proxy"). The Staff stated in SLB 14I that a shareholder's submission by proxy is consistent with Rule 14a-8 and the eligibility requirements of Rule 14a-8(b) if the shareholder who submits a proposal by proxy provides documentation describing the shareholder's delegation of authority to the proxy. The Staff noted that sufficient documentation would do the following:

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

Further, to state expressly the Staff's interpretations regarding the submission of proposals by proxy, the Commission proposed, and has since adopted, amendments to Rule 14a-8 that reflect the need for documentation of the nature discussed in SLB 14I and also:

- include the shareholder's statement authorizing the designated representative to submit the proposal and/or otherwise act on the shareholder's behalf; and
- include the shareholder's statement supporting the proposal.

Exchange Act Release No. 34-87458 (Nov. 5, 2019) (the "November 2019 Proposing Release"). The November 2019 Proposing Release emphasized the importance of safeguarding the integrity of the shareholder proposal process and the eligibility restrictions and stated:

We believe an affirmative statement that the shareholder authorizes the designated representative to submit the proposal and/or otherwise act on the shareholder's behalf would help to make clear that the representative has been so authorized.

Accordingly, the Staff's guidance in SLB 14I and the Commission's recent rule proposal make clear that a proper Rule 14a-8 delegation of authority is necessary. In *General Motors Co. (Mayhugh)* (avail. Mar. 27, 2020), the company requested the exclusion of a proposal under Rules 14a-8(b) and 14a-8(f) where the proposal failed to timely provide sufficient documentation demonstrating the proponent's delegation of authority to the proponent's representative consistent with Rule 14a-8(b). The Staff concurred with exclusion under Rules 14a-8(b) and 14a-8(f). Similarly, in *Fitbit, Inc.* (avail. Mar. 20, 2020), the company requested the exclusion of a proposal under Rule 14a-8(f) where the proponent's representative failed to timely provide sufficient documentation demonstrating the proponent's delegation of authority to the proponent's representative consistent with Rule 14a-8(b). The Staff concurred with the exclusion of the proposal under Rule 14a-8(f).

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B. The Proponent Has Failed To Provide In A Timely Manner Evidence Of A Delegation Of Authority To The Representative.

As described above, the Staff's guidance in SLB 14I sets forth specific requirements regarding the type of information that the Staff expects a proponent to provide to sufficiently evidence a delegation of authority to the proponent's representative. In this regard, the Staff further notes that it expects companies to apply reasonable judgment when the documentation may be technically deficient but otherwise provides reasonable support for such delegation. The Company is aware that the Staff has denied no-action requests that were based solely on a proponent's failure to sufficiently identify the subject matter of a proposal to which its delegation of authority relates.

When the Representative sent the Proposal to the Company via email and UPS on December 14, 2020, the Representative failed to provide any documentation demonstrating the Proponent's delegation of authority to the Representative. After reviewing the Proposal, the Company sent a letter to the Representative (the "Deficiency Notice") via UPS on December 21, 2020, which was within 14 days of the date on which the Proposal was received, notifying the Representative of, among other things, the Company's concerns relating to the lack of sufficient documentation demonstrating proper authorization. A copy of the Deficiency Notice is attached to this letter as Exhibit C.

The Deficiency Notice explained:

[T]he Proposal raises the concerns referred to in SLB 14I because no evidence was provided of the Proponent's delegation of authority to [the Representative]. To remedy this defect, the Proponent should provide documentation that confirms that as of the date [the Representative] submitted the Proposal, the Proponent had instructed or authorized [the Representative] to submit the specific proposal to the Company on the Proponent's behalf.

However, the Representative did not submit sufficient documentation of its authority to submit the Proposal on behalf of the Proponent within 14 days of receipt of the Deficiency Notice. Instead, on Friday, January 8, 2021—16 days after receiving the Deficiency Notice on December 23, 2020—the Representative responded via email to the Deficiency Notice requesting an additional week to "respond to purported deficiencies raised in [the Deficiency

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Notice].” See Exhibit D.¹ Subsequently, on January 12, 2021—20 days after receiving the Deficiency Notice on December 23, 2020 and 6 days after the deadline for the Representative to submit a proper authorization letter, the Representative sent an authorization letter dated January 12, 2021 (the “Authorization Letter”). See Exhibit E. The Authorization Letter was sent by the Representative, and received by the Company, outside of the 14-day period for compliance that expired on January 6, 2021. As such, to the extent the Authorization Letter was an attempt by the Representative to cure the deficiency in the Proposal that the Company identified in the Deficiency Notice, the Authorization Letter was untimely and the Company is not required to accept the Authorization Letter as a timely submission with the Proposal.

Rule 14a-8(f)(1) permits a company to exclude a shareholder proposal from the company’s proxy materials if a shareholder proponent fails to comply with the eligibility or procedural requirements under Rule 14a-8, provided that the company has timely notified the proponent of any eligibility or procedural deficiencies and the proponent has failed to correct such deficiencies within 14 days of receipt of such notice; *see also* SLB 14I (“Companies that intend to seek exclusion under Rule 14a-8(b) based on a shareholder’s failure to provide some or all of this information must notify the proponent of the specific defect(s) within 14 calendar days of receiving the proposal so that the proponent has an opportunity to cure the defect. *See* Rule 14a-8(f)(1).”).

The Company respects the Staff’s expectation that companies will not seek to exclude proposals by proxy based on highly technical readings of documentation of eligibility. The Company respectfully submits, however, that the issues raised by the lack of timely

¹ In this correspondence, the Representative claims that it received the Deficiency Notice on January 8, 2021 and that its offices were closed. However, as demonstrated by the Proof of Delivery, the Deficiency Notice was successfully delivered and “received by” the Representative on December 23, 2020. See Exhibit C. While the Representative provided a telephone number and email address for any correspondence, the Representative’s physical mailing address is clearly identified on the cover letter of the Representative’s submission materials accompanying the Proposal. See Exhibit A. We also note that the return address on the Representative’s paper submission reflects the same mailing address as the address in the cover letter. See Exhibit B.

In *Walmart Inc.* (avail. Mar. 28, 2019), the proponent claimed he did not receive a deficiency notice via email. Despite the company’s evidence to the contrary from its internal information team confirming that the deficiency notice was transmitted via email in a timely manner, the Staff granted the proponent an additional 7 days to cure a deficiency noting that the company had failed to provide sufficient proof of receipt of the emailed deficiency notice. In order to avoid the situation in *Walmart*, and to avoid confusion by potentially providing notice through different means on different dates, we believe that a company may elect the means by which it communicates a deficiency notice so as to be able to prove the Representative’s receipt of such notice.

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documentation demonstrating the Proponent's delegation of authority to the Representative and the Representative's failure to respond to a notice of the deficiency with respect to the proper authorization in a timely manner are inconsistencies that are not mere foot faults, but rather demonstrate exactly the issues that the Staff attempted to address with its guidance on proposals by proxy in SLB 14I, namely, the failure to make a company aware, in a timely manner, that its shareholder knows a proposal is being submitted on behalf of that shareholder. Consistent with Rule 14a-8(f)(1), the Company timely notified the Representative of the eligibility deficiencies, including the deficiency related to the lack of documentation demonstrating authorization. By not timely responding to the deficiency, the Representative disregarded the intent of Rule 14a-8(b) and the Staff's related guidance in SLB 14I. Acceptance of the Authorization Letter at this point would fundamentally undermine SLB 14I and render that guidance moot.

The Company is aware of *International Business Machines Corp.* (avail. Dec. 20, 2019, *recon. denied*, Jan. 17, 2020) ("*IBM*") where the Staff was unable to concur with the exclusion of a proposal under Rules 14a-8(b) and 14a-8(f). In *IBM*, the company argued that the proponent failed to identify the specific proposal to be submitted, failed to delegate authority to its representative consistent with SLB 14I and failed to cure the deficiency within 14 calendar days. In the denial of reconsideration, the Staff explained that:

Rule 14a-8 currently does not provide a basis to exclude a proposal where the shareholder that uses a representative fails to provide documentation meeting all of the guidelines set forth in [SLB 14I]. SLB 14I is not a rule or regulation. SLB 14I addresses situations where there may be ambiguities about the actual proponent and their role with respect to the proposal.

Unlike in *IBM*, where the proponent himself submitted the proposal to the company and designated a representative, here, the Representative, Pat Miguel Tomaino of Zevin Asset Management, LLC, submitted the Proposal and did not obtain and provide authorization until twenty days after it was requested. As a result, the documentation submitted to the Company was not sufficient because (1) the Company did not receive authorization directly from the Proponent, and (2) the Representative did not obtain and provide the Authorization Letter in a timely manner. Accordingly, the Company believes that it may properly omit the Proposal from its 2021 Proxy Materials in reliance on paragraphs (b) and (f) of Rule 14a-8.

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CONCLUSION

Based upon the foregoing analysis, the Company intends to exclude the Proposal from its 2021 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, 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.
Pat Miguel Tomaino, Zevin Asset Management, LLC

EXHIBIT A



Zevin Asset Management

December 14, 2020

Via UPS & e-mail

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

RE: Shareholder proposal for 2021 Annual Meeting

Dear Mr. Zapolsky,

I write to file the attached proposal to be included in the proxy statement of Amazon.com, Inc ("Amazon" or the "Company") for its 2021 annual meeting of stockholders.

Zevin Asset Management is a socially responsible investment manager which integrates financial and environmental, social, and governance (ESG) research in making investment decisions on behalf of our clients. Amazon is beset with a range of pressing ESG risks. These controversies and operating challenges may have resulted from Amazon's rapid growth, but they threaten to damage our Company's corporate reputation and financial performance. We are filing the attached proposal because we believe that Amazon and its investors would benefit from the objective oversight and management accountability that comes with an independent board chair.

We are filing this shareholder resolution on behalf of one of our clients Phyllis Ewen Trust (the Proponent), which has continuously held, for at least one year of the date hereof, 25 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 from our client's custodian is enclosed. That documentation shows that Phyllis Ewen Trust (the Proponent) is beneficial owner of the above mentioned Amazon shares.

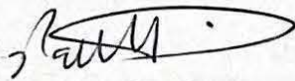
Zevin Asset Management, LLC has complete discretion over the Proponent's shareholding account at UBS Financial Services, which means that we have complete discretion to buy or sell investments as well as submit shareholder proposals at the

direction of our client (the Proponent) to companies in the Proponent's portfolio. In consultation with our client (the Proponent), we confirm that the Proponent intends to continue to hold the requisite number of shares through the date of the Company's 2021 annual meeting of stockholders.

Zevin Asset Management, LLC 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 one or more co-filers.

Please direct any communications to me at (617) 742-6666 or pat@zevin.com. We request copies of any documentation related to this proposal. I am grateful for your time, and I look forward to continued dialogue and new progress with senior managers on this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Pat Miguel Tomaino", enclosed within a hand-drawn oval.

Pat Miguel Tomaino
Director of Socially Responsible Investing
Zevin Asset Management, LLC

CC: Kara Hurst, Sustainability, Amazon
David Fildes, Investor Relations, Amazon
Mark Hoffman, Legal, Amazon

RESOLVED: Shareholders of Amazon.com Inc (“Amazon” or the “Company”) urge the Board of Directors (the “Board”) to adopt a policy to require that the Chair of the Board shall be an independent director who has not previously served as an executive officer of the Company.

This policy should be implemented so as not to violate any contractual obligations, with amendments to the Company’s governing documents as needed. The policy should also specify the process for selecting a new independent Chair if the current Chair ceases to be independent between annual meetings of shareholders. Compliance with the policy may be excused if no independent director is available and willing to be Chair.

SUPPORTING STATEMENT

Amazon’s Chief Executive Officer (CEO) Jeff Bezos also serves as Board Chair. We believe the combination of these two roles in a single person weakens a corporation’s governance, which can harm shareholder value. The Board’s oversight of management can be diminished when the Chair is not an independent director.

According to Institutional Shareholder Services, “the past decade has witnessed a significant rise in the number of companies with independent Chairs and a corresponding decline in the prevalence of combined CEO-Chairs.”ⁱ In 2019, 34 percent of S&P 500 companies had an independent Chair, up from 31 percent in the previous year and 16 percent in 2009.ⁱⁱ

According to Glass Lewis, “shareholders are better served when the board is led by an independent chairman who we believe is better able to oversee the executives of the Company and set a pro-shareholder agenda without the management conflicts that exists when a CEO or other executive also serves as chairman.”ⁱⁱⁱ

An independent Chair will be particularly useful at Amazon to provide more robust oversight of risk, including on environmental, social, and governance issues. An independent Chair will strengthen the ability of the Board to provide objective feedback to the CEO and enhance management accountability.

Amazon has faced increasing criticism over its relationships with key constituencies, such as small businesses,^{iv} workers,^v and communities in which it operates.^{vi} Amazon has also been criticized regarding workplace safety practices related to COVID-19^{vii} and warehouse injuries.^{viii} The Company’s surveillance technology has provoked concerns.^{ix} The Company has also been criticized regarding gender^x and racial^{xi} diversity.

These controversies and operating challenges may have resulted from Amazon’s rapid growth, but they threaten to damage our Company’s corporate reputation and financial performance. An independent Chair would more likely result in improved policies and practices to mitigate these business risks.

ⁱ <https://www.issgovernance.com/library/independent-board-leadership-matters/>

ⁱⁱ https://www.spencerstuart.com/-/media/2019/ssbi-2019/us_board_index_2019.pdf

ⁱⁱⁱ <https://www.glasslewis.com/wp-content/uploads/2016/03/2016-In-Depth-Report-INDEPENDENT-BOARD-CHAIRMAN.pdf>

^{iv} <https://www.yalelawjournal.org/note/amazons-antitrust-paradox>; https://ilsr.org/amazons_tollbooth/

^v <https://www.vice.com/en/article/5dp3yn/amazon-leaked-reports-expose-spying-warehouse-workers-labor-union-environmental-groups-social-movements>; <https://www.vox.com/recode/2020/10/6/21502639/amazon-union-busting-tracking-memo-spoc>

^{vi} <https://www.nytimes.com/2019/02/14/opinion/amazon-hq2-new-york.html>;

<https://www.theatlantic.com/business/archive/2018/02/amazon-warehouses-poor-cities/552020/>

^{vii} <https://www.nytimes.com/2020/05/07/technology/amazon-coronavirus-whistleblowers.html>

^{viii} <https://www.revealnews.org/article/how-amazon-hid-its-safety-crisis/>

^{ix} <https://www.washingtonpost.com/technology/2019/11/19/police-can-keep-ring-camera-video-forever-share-with-whomever-theyd-like-company-tells-senator/>; <https://www.nytimes.com/2020/11/27/opinion/amazon-halo-surveillance.html>

^x <https://www.nytimes.com/2017/10/20/technology/amazon-sexual-harassment.html>

^{xi} <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html>



Zevin Asset Management

December 14, 2020

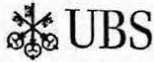
To Whom It May Concern:

Please find attached UBS Financial Services custodial proof of ownership statement of Amazon.com, Inc (AMZN) from Phyllis Ewen Trust. Zevin Asset Management, LLC is the investment advisor to Phyllis Ewen Trust and filed a shareholder resolution regarding an independent chair policy on behalf of Phyllis Ewen Trust.

This letter serves as confirmation that Phyllis Ewen Trust is the beneficial owner of the above referenced stock.

Sincerely,

Pat Miguel Tomaino
Director of Socially Responsible Investing
Zevin Asset Management, LLC



UBS Financial Services Inc.
One Post Office Square
Boston, MA 02109
Tel. 617-439-8227
Fax 855-833-0369
Toll Free 800-225-2385
www.ubs.com/team/kwbwm

Kolton Wood Brown Wealth Management

www.ubs.com

December 14, 2020

To Whom It May Concern:

This is to confirm that DTC participant (number 0221) UBS Financial Services Inc is the custodian for 25 shares of common stock in Amazon.com, Inc (AMZN) owned by Phyllis Ewen Trust.

We confirm that the above account has beneficial ownership of at least \$2,000 in market value of the voting securities of AMZN. Such beneficial ownership existed on December 14, 2020 and for one or more years prior to that date in accordance with Rule 14a-8(a)(1) of the Securities Exchange Act of 1934, as amended.

The shares are held at Depository Trust Company under the Nominee name of UBS Financial Services.

This letter serves as confirmation that Phyllis Ewen Trust is the beneficial owner of the above referenced stock.

Zevin Asset Management, LLC is the investment advisor to Phyllis Ewen Trust and is planning to file a shareholder resolution on behalf of Phyllis Ewen Trust.

Sincerely,

A handwritten signature in black ink that reads "Kelley A. Bowker". The signature is written in a cursive, flowing style.

Kelley A. Bowker

EXHIBIT B

ent

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PAT TOMAINO
617-742-6666
ZEVIN ASSET MANAGEMENT
2 OLIVER ST
BOSTON MA 02109

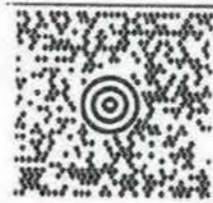
0.2 LBS LTR 1 OF 1

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SEATTLE WA 98109-5210

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1 of 1 Envelop

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010195101 4/14 PAC United Parcel Service

EXHIBIT C

December 21, 2020

VIA OVERNIGHT MAIL

Pat Miguel Tomaino
Zevin Asset Management, LLC
2 Oliver Street, Suite 806
Boston, MA 02109

Dear Mr. Tomaino:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 14, 2020, the shareholder proposal you submitted on behalf of the Phyllis Ewen Trust (the “Proponent”) regarding an independent chair policy pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2021 Annual Meeting of Shareholders (the “Proposal”).

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention. Your correspondence did not include documentation demonstrating that you had the legal authority to submit the Proposal on behalf of the Proponent as of the date the Proposal was submitted, December 14, 2020. In Staff Legal Bulletin No. 14I (Nov. 1, 2017) (“SLB 14I”), the SEC’s Division of Corporation Finance (“Division”) noted that proposals submitted by proxy, such as the Proposal, may present challenges and concerns, including “concerns raised that shareholders may not know that proposals are being submitted on their behalf.” Accordingly, in evaluating whether there is a basis to exclude a proposal under the eligibility requirements of Rule 14a-8(b), as addressed below, SLB 14I states that in general the Division would expect any shareholder who submits a proposal by proxy to provide documentation to:

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

The documentation that you provided with the Proposal raises the concerns referred to in SLB 14I. Specifically, the Proposal raises the concerns referred to in SLB 14I because no evidence was provided of the Proponent’s delegation of authority to Zevin Asset Management,

Pat Miguel Tomaino
December 21, 2020
Page 2

LLC (“Zevin”). To remedy this defect, the Proponent should provide documentation that confirms that as of the date Zevin submitted the Proposal, the Proponent had instructed or authorized Zevin to submit the specific proposal to the Company on the Proponent’s behalf. The documentation should address each of the bullet points listed in the paragraph above.

As discussed above, under Rule 14a-8(b) of the Exchange Act, a shareholder must have continuously held at least \$2,000 in market value, or 1%, of the Company’s securities entitled to be voted on the Proposal at the shareholders’ meeting for at least one year as of the date the Proposal was submitted to the Company, and must provide to the Company a written statement of the shareholder’s intent to continue to hold the required number or amount of shares through the date of the shareholders’ meeting at which the Proposal will be voted on by the shareholders. We believe that your written statement in the December 14, 2020 correspondence that “the Proponent intends to continue to hold the requisite number of shares through the date of the Company’s 2021 annual meeting of stockholders” is insufficient because this statement was not made by the shareholder, the Proponent, and it is not clear whether Zevin is authorized to make this statement on the Proponent’s behalf. To remedy this defect, either (1) the Proponent must submit a written statement that the Proponent intends to continue holding the required number or amount of Company shares through the date of the Company’s 2021 Annual Meeting of Shareholders, or (2) you must provide documentation that Zevin is authorized to make such a statement on the Proponent’s behalf.

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, 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.

Sincerely,



Ronald O. Mueller

Enclosure

Rule 14a-8 – Shareholder Proposals

This section addresses when a company must include a shareholder's proposal in its proxy statement and identify the proposal in its form of proxy when the company holds an annual or special meeting of shareholders. In summary, in order to have your shareholder proposal included on a company's proxy card, and included along with any supporting statement in its proxy statement, you must be eligible and follow certain procedures. Under a few specific circumstances, the company is permitted to exclude your proposal, but only after submitting its reasons to the Commission. We structured this section in a question-and-answer format so that it is easier to understand. The references to "you" are to a shareholder seeking to submit the proposal.

(a) *Question 1: What is a proposal?* A shareholder proposal is your recommendation or requirement that the company and/or its board of directors take action, which you intend to present at a meeting of the company's shareholders. Your proposal should state as clearly as possible the course of action that you believe the company should follow. If your proposal is placed on the company's proxy card, the company must also provide in the form of proxy means for shareholders to specify by boxes a choice between approval or disapproval, or abstention. Unless otherwise indicated, the word "proposal" as used in this section refers both to your proposal, and to your corresponding statement in support of your proposal (if any).

(b) *Question 2: Who is eligible to submit a proposal, and how do I demonstrate to the company that I am eligible?*

(1) In order to be eligible to submit a proposal, you must have continuously held at least \$2,000 in market value, or 1%, of the company's securities entitled to be voted on the proposal at the meeting for at least one year by the date you submit the proposal. You must continue to hold those securities through the date of the meeting.

(2) If you are the registered holder of your securities, which means that your name appears in the company's records as a shareholder, the company can verify your eligibility on its own, although you will still have to provide the company with a written statement that you intend to continue to hold the securities through the date of the meeting of shareholders. However, if like many shareholders you are not a registered holder, the company likely does not know that you are a shareholder, or how many shares you own. In this case, at the time you submit your proposal, you must prove your eligibility to the company in one of two ways:

(i) The first way is to submit to the company a written statement from the "record" holder of your securities (usually a broker or bank) verifying that, at the time you submitted your proposal, you continuously held the securities for at least one year. You must also include your own written statement that you intend to continue to hold the securities through the date of the meeting of shareholders; or

(ii) The second way to prove ownership applies only if you have filed a Schedule 13D (§240.13d-101), Schedule 13G (§240.13d-102), Form 3 (§249.103 of this chapter), Form 4 (§249.104 of this chapter) and/or Form 5 (§249.105 of this chapter), or amendments to those documents or updated forms, reflecting your ownership of the shares as of or before the date on which the one-year eligibility period begins. If you have filed one of these documents with the SEC, you may demonstrate your eligibility by submitting to the company:

(A) A copy of the schedule and/or form, and any subsequent amendments reporting a change in your ownership level;

(B) Your written statement that you continuously held the required number of shares for the one-year period as of the date of the statement; and

(C) Your written statement that you intend to continue ownership of the shares through the date of the company's annual or special meeting.

(c) *Question 3:* How many proposals may I submit? Each shareholder may submit no more than one proposal to a company for a particular shareholders' meeting.

(d) *Question 4:* How long can my proposal be? The proposal, including any accompanying supporting statement, may not exceed 500 words.

(e) *Question 5:* What is the deadline for submitting a proposal?

(1) If you are submitting your proposal for the company's annual meeting, you can in most cases find the deadline in last year's proxy statement. However, if the company did not hold an annual meeting last year, or has changed the date of its meeting for this year more than 30 days from last year's meeting, you can usually find the deadline in one of the company's quarterly reports on Form 10-Q (§249.308a of this chapter), or in shareholder reports of investment companies under §270.30d-1 of this chapter of the Investment Company Act of 1940. In order to avoid controversy, shareholders should submit their proposals by means, including electronic means, that permit them to prove the date of delivery.

(2) The deadline is calculated in the following manner if the proposal is submitted for a regularly scheduled annual meeting. The proposal must be received at the company's principal executive offices not less than 120 calendar days before the date of the company's proxy statement released to shareholders in connection with the previous year's annual meeting. However, if the company did not hold an annual meeting the previous year, or if the date of this year's annual meeting has been changed by more than 30 days from the date of the previous year's meeting, then the deadline is a reasonable time before the company begins to print and send its proxy materials.

(3) If you are submitting your proposal for a meeting of shareholders other than a regularly scheduled annual meeting, the deadline is a reasonable time before the company begins to print and send its proxy materials.

(f) *Question 6:* What if I fail to follow one of the eligibility or procedural requirements explained in answers to Questions 1 through 4 of this section?

(1) The company may exclude your proposal, but only after it has notified you of the problem, and you have failed adequately to correct it. Within 14 calendar days of receiving your proposal, the company must notify you in writing of any procedural or eligibility deficiencies, as well as of the time frame for your response. Your response must be postmarked, or transmitted electronically, no later than 14 days from the date you received the company's notification. A company need not provide you such notice of a deficiency if the deficiency cannot be remedied, such as if you fail to submit a proposal by the company's properly determined deadline. If the company intends to exclude the proposal, it will later have to make a submission under §240.14a-8 and provide you with a copy under Question 10 below, §240.14a-8(j).

(2) If you fail in your promise to hold the required number of securities through the date of the meeting of shareholders, then the company will be permitted to exclude all of your proposals from its proxy materials for any meeting held in the following two calendar years.

(g) *Question 7:* Who has the burden of persuading the Commission or its staff that my proposal can be excluded? Except as otherwise noted, the burden is on the company to demonstrate that it is entitled to exclude a proposal.

(h) *Question 8:* Must I appear personally at the shareholders' meeting to present the proposal?

(1) Either you, or your representative who is qualified under state law to present the proposal on your behalf, must attend the meeting to present the proposal. Whether you attend the meeting yourself or send a qualified representative to the meeting in your place, you should make sure that you, or your representative, follow the proper state law procedures for attending the meeting and/or presenting your proposal.

(2) If the company holds its shareholder meeting in whole or in part via electronic media, and the company permits you or your representative to present your proposal via such media, then you may appear through electronic media rather than traveling to the meeting to appear in person.

(3) If you or your qualified representative fail to appear and present the proposal, without good cause, the company will be permitted to exclude all of your proposals from its proxy materials for any meetings held in the following two calendar years.

(i) *Question 9:* If I have complied with the procedural requirements, on what other bases may a company rely to exclude my proposal?

(1) *Improper under state law:* If the proposal is not a proper subject for action by shareholders under the laws of the jurisdiction of the company's organization;

Note to paragraph (i)(1): Depending on the subject matter, some proposals are not considered proper under state law if they would be binding on the company if approved by shareholders. In our experience, most proposals that are cast as recommendations or requests that the board of directors take specified action are proper under state law. Accordingly, we will assume that a proposal drafted as a recommendation or suggestion is proper unless the company demonstrates otherwise.

(2) *Violation of law:* If the proposal would, if implemented, cause the company to violate any state, federal, or foreign law to which it is subject;

Note to paragraph (i)(2): We will not apply this basis for exclusion to permit exclusion of a proposal on grounds that it would violate foreign law if compliance with the foreign law would result in a violation of any state or federal law.

(3) *Violation of proxy rules:* If the proposal or supporting statement is contrary to any of the Commission's proxy rules, including §240.14a-9, which prohibits materially false or misleading statements in proxy soliciting materials;

(4) *Personal grievance; special interest:* If the proposal relates to the redress of a personal claim or grievance against the company or any other person, or if it is designed to result in a benefit to you, or to further a personal interest, which is not shared by the other shareholders at large;

(5) *Relevance:* If the proposal relates to operations which account for less than 5 percent of the company's total assets at the end of its most recent fiscal year, and for less than 5 percent of its net earnings and gross sales for its most recent fiscal year, and is not otherwise significantly related to the company's business;

(6) *Absence of power/authority:* If the company would lack the power or authority to implement the proposal;

(7) *Management functions*: If the proposal deals with a matter relating to the company's ordinary business operations;

(8) *Director elections*: If the proposal:

- (i) Would disqualify a nominee who is standing for election;
- (ii) Would remove a director from office before his or her term expired;
- (iii) Questions the competence, business judgment, or character of one or more nominees or directors;
- (iv) Seeks to include a specific individual in the company's proxy materials for election to the board of directors; or
- (v) Otherwise could affect the outcome of the upcoming election of directors.

(9) *Conflicts with company's proposal*: If the proposal directly conflicts with one of the company's own proposals to be submitted to shareholders at the same meeting;

Note to paragraph (i)(9): A company's submission to the Commission under this section should specify the points of conflict with the company's proposal.

(10) *Substantially implemented*: If the company has already substantially implemented the proposal;

Note to paragraph (i)(10): A company may exclude a shareholder proposal that would provide an advisory vote or seek future advisory votes to approve the compensation of executives as disclosed pursuant to Item 402 of Regulation S-K (§229.402 of this chapter) or any successor to Item 402 (a "say-on-pay vote") or that relates to the frequency of say-on-pay votes, provided that in the most recent shareholder vote required by §240.14a-21(b) of this chapter a single year (i.e., one, two, or three years) received approval of a majority of votes cast on the matter and the company has adopted a policy on the frequency of say-on-pay votes that is consistent with the choice of the majority of votes cast in the most recent shareholder vote required by §240.14a-21(b) of this chapter.

(11) *Duplication*: If the proposal substantially duplicates another proposal previously submitted to the company by another proponent that will be included in the company's proxy materials for the same meeting;

(12) *Resubmissions*: If the proposal deals with substantially the same subject matter as another proposal or proposals that has or have been previously included in the company's proxy materials within the preceding 5 calendar years, a company may exclude it from its proxy materials for any meeting held within 3 calendar years of the last time it was included if the proposal received:

- (i) Less than 3% of the vote if proposed once within the preceding 5 calendar years;
- (ii) Less than 6% of the vote on its last submission to shareholders if proposed twice previously within the preceding 5 calendar years; or
- (iii) Less than 10% of the vote on its last submission to shareholders if proposed three times or more previously within the preceding 5 calendar years; and

(13) *Specific amount of dividends*: If the proposal relates to specific amounts of cash or stock dividends.

(j) *Question 10*: What procedures must the company follow if it intends to exclude my proposal?

(1) If the company intends to exclude a proposal from its proxy materials, it must file its reasons with the Commission no later than 80 calendar days before it files its definitive proxy statement and form of proxy with the Commission. The company must simultaneously provide you with a copy of its submission. The Commission staff may permit the company to make its submission later than 80 days before the company files its definitive proxy statement and form of proxy, if the company demonstrates good cause for missing the deadline.

(2) The company must file six paper copies of the following:

(i) The proposal;

(ii) An explanation of why the company believes that it may exclude the proposal, which should, if possible, refer to the most recent applicable authority, such as prior Division letters issued under the rule; and

(iii) A supporting opinion of counsel when such reasons are based on matters of state or foreign law.

(k) *Question 11*: May I submit my own statement to the Commission responding to the company's arguments? Yes, you may submit a response, but it is not required. You should try to submit any response to us, with a copy to the company, as soon as possible after the company makes its submission. This way, the Commission staff will have time to consider fully your submission before it issues its response. You should submit six paper copies of your response.

(l) *Question 12*: If the company includes my shareholder proposal in its proxy materials, what information about me must it include along with the proposal itself?

(1) The company's proxy statement must include your name and address, as well as the number of the company's voting securities that you hold. However, instead of providing that information, the company may instead include a statement that it will provide the information to shareholders promptly upon receiving an oral or written request.

(2) The company is not responsible for the contents of your proposal or supporting statement.

(m) *Question 13*: What can I do if the company includes in its proxy statement reasons why it believes shareholders should not vote in favor of my proposal, and I disagree with some of its statements?

(1) The company may elect to include in its proxy statement reasons why it believes shareholders should vote against your proposal. The company is allowed to make arguments reflecting its own point of view, just as you may express your own point of view in your proposal's supporting statement.

(2) However, if you believe that the company's opposition to your proposal contains materially false or misleading statements that may violate our anti-fraud rule, §240.14a-9, you should promptly send to the Commission staff and the company a letter explaining the reasons for your view, along with a copy of the company's statements opposing your proposal. To the extent possible, your letter should include specific factual information demonstrating the inaccuracy of the company's claims. Time permitting, you may wish to try to work out your differences with the company by yourself before contacting the Commission staff.

(3) We require the company to send you a copy of its statements opposing your proposal before it sends its proxy materials, so that you may bring to our attention any materially false or misleading statements, under the following timeframes:

(i) If our no-action response requires that you make revisions to your proposal or supporting statement as a condition to requiring the company to include it in its proxy materials, then the company must provide you with a copy of its opposition statements no later than 5 calendar days after the company receives a copy of your revised proposal; or

(ii) In all other cases, the company must provide you with a copy of its opposition statements no later than 30 calendar days before its files definitive copies of its proxy statement and form of proxy under §240.14a-6.

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UPS

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EXHIBIT D

From: Pat Tomaino <Pat@zevin.com>
Sent: Friday, January 8, 2021 12:12 PM
To: Mueller, Ronald O. <RMueller@gibsondunn.com>
Cc: shareholderproposals@sec.gov
Subject: Your Dec 21 letter
Importance: High

[External Email]

Dear Mr. Mueller,

I have just received your letter dated December 21, 2020. I have attached a scanned copy. I received the letter today (January 8, 2021) when my colleague happened to visit our office. My office is usually ***closed*** and I am operating remotely due to the ongoing COVID-19 situation.

The e-mail address and phone number provided in my December 14 letter to Mr. Zapolsky are the ways to reach me regarding the shareholder proposal.

I am mobilizing now to respond to purported deficiencies raised in your letter. Will you accept a response within one week?

Best regards,
Pat Tomaino

.....
Pat Miguel Tomaino (he/him)
Director of Socially Responsible Investing
Zevin Asset Management, LLC
2 Oliver Street, Suite 806 | Boston, MA 02109
617.742.6666 x3010 | pat@zevin.com
www.zevin.com

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EXHIBIT E

From: Pat Tomaino <Pat@zevin.com>
Sent: Tuesday, January 12, 2021 1:50 PM
To: Mueller, Ronald O. <RMueller@gibsondunn.com>
Cc: shareholderproposals@sec.gov
Subject: RE: Your Dec 21 letter
Importance: High

[External Email]

Dear Mr. Mueller,

Thanks again for your December 21 letter flagging purported deficiencies in Zevin's shareholder proposal submission to Amazon on behalf of Phyllis Ewen Trust (the Proponent).

I trust that the attached document will satisfy your concerns, and I hope that you'll accept it. Please inform me if there are any issues, and kindly confirm receipt to me at this e-mail address.

My best
Pat Tomaino

.....
Pat Miguel Tomaino (he/him)
Director of Socially Responsible Investing
[Zevin Asset Management, LLC](#)

Phyllis Ewen

Re: Appointment of Zevin Asset Management, LLC

To Whom It May Concern:

I hereby confirm that I have authorized and appointed Zevin Asset Management, LLC (or its agents), to represent Phyllis Ewen Trust in regard to its holdings of Amazon.com, Inc ("the Company" or "Amazon") in all matters relating to shareholder engagement – including (but not limited to):

- The submission, negotiation, and withdrawal of shareholder proposals
- Requesting letters of verification from custodians, and
- Voting, attending and presenting at shareholder meetings


To a company receiving a shareholder proposal under this durable appointment and grant of authority, please consider this letter as both authorization and instruction to:

- Dialogue with Zevin Asset Management, LLC
- Comply with all requests/instructions in relation to the matters noted above
- Direct all correspondence, questions, or communication regarding same to Zevin Asset Management, LLC

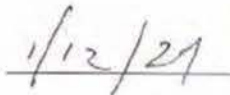
This letter of authorization and appointment is intended to be durable and forward-looking.

On December 14, 2020, I authorized Zevin Asset Management, LLC to submit the shareholder proposal regarding an independent chair policy on behalf of Phyllis Ewen Trust to be included in the proxy statement of Amazon for its 2021 annual meeting of stockholders. I hereby also confirm that I intend that Phyllis Ewen Trust will continue to continuously hold the requisite number of Amazon shares through the date of the Company's 2021 annual meeting of stockholders, in compliance with relevant rules.

Sincerely,



Signature – Phyllis Ewen (trustee)



Date

January 25, 2021

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 Phyllis Ewen Trust
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 2021 Annual Meeting of Shareholders (collectively, the “2021 Proxy Materials”) a shareholder proposal (the “Proposal”) and statement in support thereof (the “Supporting Statement”) received from Zevin Asset Management, LLC (the “Representative”) on behalf of the Phyllis Ewen Trust (the “Proponent”).

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

- filed this letter with the Securities and Exchange Commission (the “Commission”) no later than eighty (80) calendar days before the Company intends to file its definitive 2021 Proxy Materials with the Commission; and
- concurrently sent copies of this correspondence to the Proponent.

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

Office of Chief Counsel
Division of Corporation Finance
January 25, 2021
Page 2

concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

BASIS FOR EXCLUSION

We hereby respectfully request that the Staff concur in our view that the Proposal may be excluded from the 2021 Proxy Materials pursuant to Rule 14a-8(b) and Rule 14a-8(f), as the Representative did not provide any documentation demonstrating the Proponent's delegation of authority to the Representative consistent with Rule 14a-8(b) and failed to timely correct this procedural deficiency after receiving proper notice from the Company.

BACKGROUND

The Proposal was submitted to the Company via UPS and email in a letter dated December 14, 2020 and was received by the Company on December 14, 2020. *See Exhibit A.* As described below, the Representative failed to provide any documentation with its submission demonstrating the Proponent's delegation of authority to the Representative and failed to provide documentation demonstrating the Proponent's delegation of authority to the Representative in a timely manner, despite the Company's timely notice of the procedural deficiency.

ANALYSIS

The Proposal May Be Omitted In Reliance On Rule 14a-8(f), As The Representative Did Not Provide Documentation Demonstrating The Proponent's Delegation Of Authority Consistent With Rule 14a-8(b) And Failed To Provide Timely Documentation Demonstrating The Proponent's Delegation of Authority Upon Request After Receiving Proper Notice Under Rule 14a-8(f)(1).

A. Background.

Rule 14a-8(b) provides guidance as to "who is eligible to submit a proposal." On November 1, 2017, the Staff published Staff Legal Bulletin No. 14I ("SLB 14I") which announced the Staff's policy regarding the application of Rule 14a-8(b) when a shareholder submits a proposal through a representative (i.e., a "proposal by proxy"). The Staff stated in SLB 14I that a shareholder's submission by proxy is consistent with Rule 14a-8 and the eligibility requirements of Rule 14a-8(b) if the shareholder who submits a proposal by proxy provides documentation describing the shareholder's delegation of authority to the proxy. The Staff noted that sufficient documentation would do the following:

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

Further, to state expressly the Staff's interpretations regarding the submission of proposals by proxy, the Commission proposed, and has since adopted, amendments to Rule 14a-8 that reflect the need for documentation of the nature discussed in SLB 14I and also:

- include the shareholder's statement authorizing the designated representative to submit the proposal and/or otherwise act on the shareholder's behalf; and
- include the shareholder's statement supporting the proposal.

Exchange Act Release No. 34-87458 (Nov. 5, 2019) (the "November 2019 Proposing Release"). The November 2019 Proposing Release emphasized the importance of safeguarding the integrity of the shareholder proposal process and the eligibility restrictions and stated:

We believe an affirmative statement that the shareholder authorizes the designated representative to submit the proposal and/or otherwise act on the shareholder's behalf would help to make clear that the representative has been so authorized.

Accordingly, the Staff's guidance in SLB 14I and the Commission's recent rule proposal make clear that a proper Rule 14a-8 delegation of authority is necessary. In *General Motors Co. (Mayhugh)* (avail. Mar. 27, 2020), the company requested the exclusion of a proposal under Rules 14a-8(b) and 14a-8(f) where the proposal failed to timely provide sufficient documentation demonstrating the proponent's delegation of authority to the proponent's representative consistent with Rule 14a-8(b). The Staff concurred with exclusion under Rules 14a-8(b) and 14a-8(f). Similarly, in *Fitbit, Inc.* (avail. Mar. 20, 2020), the company requested the exclusion of a proposal under Rule 14a-8(f) where the proponent's representative failed to timely provide sufficient documentation demonstrating the proponent's delegation of authority to the proponent's representative consistent with Rule 14a-8(b). The Staff concurred with the exclusion of the proposal under Rule 14a-8(f).

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B. The Proponent Has Failed To Provide In A Timely Manner Evidence Of A Delegation Of Authority To The Representative.

As described above, the Staff's guidance in SLB 14I sets forth specific requirements regarding the type of information that the Staff expects a proponent to provide to sufficiently evidence a delegation of authority to the proponent's representative. In this regard, the Staff further notes that it expects companies to apply reasonable judgment when the documentation may be technically deficient but otherwise provides reasonable support for such delegation. The Company is aware that the Staff has denied no-action requests that were based solely on a proponent's failure to sufficiently identify the subject matter of a proposal to which its delegation of authority relates.

When the Representative sent the Proposal to the Company via email and UPS on December 14, 2020, the Representative failed to provide any documentation demonstrating the Proponent's delegation of authority to the Representative. After reviewing the Proposal, the Company sent a letter to the Representative (the "Deficiency Notice") via UPS on December 21, 2020, which was within 14 days of the date on which the Proposal was received, notifying the Representative of, among other things, the Company's concerns relating to the lack of sufficient documentation demonstrating proper authorization. A copy of the Deficiency Notice is attached to this letter as Exhibit C.

The Deficiency Notice explained:

[T]he Proposal raises the concerns referred to in SLB 14I because no evidence was provided of the Proponent's delegation of authority to [the Representative]. To remedy this defect, the Proponent should provide documentation that confirms that as of the date [the Representative] submitted the Proposal, the Proponent had instructed or authorized [the Representative] to submit the specific proposal to the Company on the Proponent's behalf.

However, the Representative did not submit sufficient documentation of its authority to submit the Proposal on behalf of the Proponent within 14 days of receipt of the Deficiency Notice. Instead, on Friday, January 8, 2021—16 days after receiving the Deficiency Notice on December 23, 2020—the Representative responded via email to the Deficiency Notice requesting an additional week to "respond to purported deficiencies raised in [the Deficiency

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Notice].” See Exhibit D.¹ Subsequently, on January 12, 2021—20 days after receiving the Deficiency Notice on December 23, 2020 and 6 days after the deadline for the Representative to submit a proper authorization letter, the Representative sent an authorization letter dated January 12, 2021 (the “Authorization Letter”). See Exhibit E. The Authorization Letter was sent by the Representative, and received by the Company, outside of the 14-day period for compliance that expired on January 6, 2021. As such, to the extent the Authorization Letter was an attempt by the Representative to cure the deficiency in the Proposal that the Company identified in the Deficiency Notice, the Authorization Letter was untimely and the Company is not required to accept the Authorization Letter as a timely submission with the Proposal.

Rule 14a-8(f)(1) permits a company to exclude a shareholder proposal from the company’s proxy materials if a shareholder proponent fails to comply with the eligibility or procedural requirements under Rule 14a-8, provided that the company has timely notified the proponent of any eligibility or procedural deficiencies and the proponent has failed to correct such deficiencies within 14 days of receipt of such notice; *see also* SLB 14I (“Companies that intend to seek exclusion under Rule 14a-8(b) based on a shareholder’s failure to provide some or all of this information must notify the proponent of the specific defect(s) within 14 calendar days of receiving the proposal so that the proponent has an opportunity to cure the defect. *See* Rule 14a-8(f)(1).”).

The Company respects the Staff’s expectation that companies will not seek to exclude proposals by proxy based on highly technical readings of documentation of eligibility. The Company respectfully submits, however, that the issues raised by the lack of timely

¹ In this correspondence, the Representative claims that it received the Deficiency Notice on January 8, 2021 and that its offices were closed. However, as demonstrated by the Proof of Delivery, the Deficiency Notice was successfully delivered and “received by” the Representative on December 23, 2020. See Exhibit C. While the Representative provided a telephone number and email address for any correspondence, the Representative’s physical mailing address is clearly identified on the cover letter of the Representative’s submission materials accompanying the Proposal. See Exhibit A. We also note that the return address on the Representative’s paper submission reflects the same mailing address as the address in the cover letter. See Exhibit B.

In *Walmart Inc.* (avail. Mar. 28, 2019), the proponent claimed he did not receive a deficiency notice via email. Despite the company’s evidence to the contrary from its internal information team confirming that the deficiency notice was transmitted via email in a timely manner, the Staff granted the proponent an additional 7 days to cure a deficiency noting that the company had failed to provide sufficient proof of receipt of the emailed deficiency notice. In order to avoid the situation in *Walmart*, and to avoid confusion by potentially providing notice through different means on different dates, we believe that a company may elect the means by which it communicates a deficiency notice so as to be able to prove the Representative’s receipt of such notice.

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documentation demonstrating the Proponent's delegation of authority to the Representative and the Representative's failure to respond to a notice of the deficiency with respect to the proper authorization in a timely manner are inconsistencies that are not mere foot faults, but rather demonstrate exactly the issues that the Staff attempted to address with its guidance on proposals by proxy in SLB 14I, namely, the failure to make a company aware, in a timely manner, that its shareholder knows a proposal is being submitted on behalf of that shareholder. Consistent with Rule 14a-8(f)(1), the Company timely notified the Representative of the eligibility deficiencies, including the deficiency related to the lack of documentation demonstrating authorization. By not timely responding to the deficiency, the Representative disregarded the intent of Rule 14a-8(b) and the Staff's related guidance in SLB 14I. Acceptance of the Authorization Letter at this point would fundamentally undermine SLB 14I and render that guidance moot.

The Company is aware of *International Business Machines Corp.* (avail. Dec. 20, 2019, *recon. denied*, Jan. 17, 2020) ("*IBM*") where the Staff was unable to concur with the exclusion of a proposal under Rules 14a-8(b) and 14a-8(f). In *IBM*, the company argued that the proponent failed to identify the specific proposal to be submitted, failed to delegate authority to its representative consistent with SLB 14I and failed to cure the deficiency within 14 calendar days. In the denial of reconsideration, the Staff explained that:

Rule 14a-8 currently does not provide a basis to exclude a proposal where the shareholder that uses a representative fails to provide documentation meeting all of the guidelines set forth in [SLB 14I]. SLB 14I is not a rule or regulation. SLB 14I addresses situations where there may be ambiguities about the actual proponent and their role with respect to the proposal.

Unlike in *IBM*, where the proponent himself submitted the proposal to the company and designated a representative, here, the Representative, Pat Miguel Tomaino of Zevin Asset Management, LLC, submitted the Proposal and did not obtain and provide authorization until twenty days after it was requested. As a result, the documentation submitted to the Company was not sufficient because (1) the Company did not receive authorization directly from the Proponent, and (2) the Representative did not obtain and provide the Authorization Letter in a timely manner. Accordingly, the Company believes that it may properly omit the Proposal from its 2021 Proxy Materials in reliance on paragraphs (b) and (f) of Rule 14a-8.

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CONCLUSION

Based upon the foregoing analysis, the Company intends to exclude the Proposal from its 2021 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, 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.
Pat Miguel Tomaino, Zevin Asset Management, LLC

EXHIBIT A



Zevin Asset Management

December 14, 2020

Via UPS & e-mail

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

RE: Shareholder proposal for 2021 Annual Meeting

Dear Mr. Zapolsky,

I write to file the attached proposal to be included in the proxy statement of Amazon.com, Inc ("Amazon" or the "Company") for its 2021 annual meeting of stockholders.

Zevin Asset Management is a socially responsible investment manager which integrates financial and environmental, social, and governance (ESG) research in making investment decisions on behalf of our clients. Amazon is beset with a range of pressing ESG risks. These controversies and operating challenges may have resulted from Amazon's rapid growth, but they threaten to damage our Company's corporate reputation and financial performance. We are filing the attached proposal because we believe that Amazon and its investors would benefit from the objective oversight and management accountability that comes with an independent board chair.

We are filing this shareholder resolution on behalf of one of our clients Phyllis Ewen Trust (the Proponent), which has continuously held, for at least one year of the date hereof, 25 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 from our client's custodian is enclosed. That documentation shows that Phyllis Ewen Trust (the Proponent) is beneficial owner of the above mentioned Amazon shares.

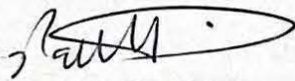
Zevin Asset Management, LLC has complete discretion over the Proponent's shareholding account at UBS Financial Services, which means that we have complete discretion to buy or sell investments as well as submit shareholder proposals at the

direction of our client (the Proponent) to companies in the Proponent's portfolio. In consultation with our client (the Proponent), we confirm that the Proponent intends to continue to hold the requisite number of shares through the date of the Company's 2021 annual meeting of stockholders.

Zevin Asset Management, LLC 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 one or more co-filers.

Please direct any communications to me at (617) 742-6666 or pat@zevin.com. We request copies of any documentation related to this proposal. I am grateful for your time, and I look forward to continued dialogue and new progress with senior managers on this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Pat Miguel Tomaino', enclosed within a hand-drawn oval.

Pat Miguel Tomaino
Director of Socially Responsible Investing
Zevin Asset Management, LLC

CC: Kara Hurst, Sustainability, Amazon
David Fildes, Investor Relations, Amazon
Mark Hoffman, Legal, Amazon

RESOLVED: Shareholders of Amazon.com Inc (“Amazon” or the “Company”) urge the Board of Directors (the “Board”) to adopt a policy to require that the Chair of the Board shall be an independent director who has not previously served as an executive officer of the Company.

This policy should be implemented so as not to violate any contractual obligations, with amendments to the Company’s governing documents as needed. The policy should also specify the process for selecting a new independent Chair if the current Chair ceases to be independent between annual meetings of shareholders. Compliance with the policy may be excused if no independent director is available and willing to be Chair.

SUPPORTING STATEMENT

Amazon’s Chief Executive Officer (CEO) Jeff Bezos also serves as Board Chair. We believe the combination of these two roles in a single person weakens a corporation’s governance, which can harm shareholder value. The Board’s oversight of management can be diminished when the Chair is not an independent director.

According to Institutional Shareholder Services, “the past decade has witnessed a significant rise in the number of companies with independent Chairs and a corresponding decline in the prevalence of combined CEO-Chairs.”ⁱ In 2019, 34 percent of S&P 500 companies had an independent Chair, up from 31 percent in the previous year and 16 percent in 2009.ⁱⁱ

According to Glass Lewis, “shareholders are better served when the board is led by an independent chairman who we believe is better able to oversee the executives of the Company and set a pro-shareholder agenda without the management conflicts that exists when a CEO or other executive also serves as chairman.”ⁱⁱⁱ

An independent Chair will be particularly useful at Amazon to provide more robust oversight of risk, including on environmental, social, and governance issues. An independent Chair will strengthen the ability of the Board to provide objective feedback to the CEO and enhance management accountability.

Amazon has faced increasing criticism over its relationships with key constituencies, such as small businesses,^{iv} workers,^v and communities in which it operates.^{vi} Amazon has also been criticized regarding workplace safety practices related to COVID-19^{vii} and warehouse injuries.^{viii} The Company’s surveillance technology has provoked concerns.^{ix} The Company has also been criticized regarding gender^x and racial^{xi} diversity.

These controversies and operating challenges may have resulted from Amazon’s rapid growth, but they threaten to damage our Company’s corporate reputation and financial performance. An independent Chair would more likely result in improved policies and practices to mitigate these business risks.

ⁱ <https://www.issgovernance.com/library/independent-board-leadership-matters/>

ⁱⁱ https://www.spencerstuart.com/-/media/2019/ssbi-2019/us_board_index_2019.pdf

ⁱⁱⁱ <https://www.glasslewis.com/wp-content/uploads/2016/03/2016-In-Depth-Report-INDEPENDENT-BOARD-CHAIRMAN.pdf>

^{iv} <https://www.yalelawjournal.org/note/amazons-antitrust-paradox>; https://ilsr.org/amazons_tollbooth/

^v <https://www.vice.com/en/article/5dp3yn/amazon-leaked-reports-expose-spying-warehouse-workers-labor-union-environmental-groups-social-movements>; <https://www.vox.com/recode/2020/10/6/21502639/amazon-union-busting-tracking-memo-spoc>

^{vi} <https://www.nytimes.com/2019/02/14/opinion/amazon-hq2-new-york.html>;

<https://www.theatlantic.com/business/archive/2018/02/amazon-warehouses-poor-cities/552020/>

^{vii} <https://www.nytimes.com/2020/05/07/technology/amazon-coronavirus-whistleblowers.html>

^{viii} <https://www.revealnews.org/article/how-amazon-hid-its-safety-crisis/>

^{ix} <https://www.washingtonpost.com/technology/2019/11/19/police-can-keep-ring-camera-video-forever-share-with-whomever-theyd-like-company-tells-senator/>; <https://www.nytimes.com/2020/11/27/opinion/amazon-halo-surveillance.html>

^x <https://www.nytimes.com/2017/10/20/technology/amazon-sexual-harassment.html>

^{xi} <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html>



Zevin Asset Management

December 14, 2020

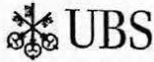
To Whom It May Concern:

Please find attached UBS Financial Services custodial proof of ownership statement of Amazon.com, Inc (AMZN) from Phyllis Ewen Trust. Zevin Asset Management, LLC is the investment advisor to Phyllis Ewen Trust and filed a shareholder resolution regarding an independent chair policy on behalf of Phyllis Ewen Trust.

This letter serves as confirmation that Phyllis Ewen Trust is the beneficial owner of the above referenced stock.

Sincerely,

Pat Miguel Tomaino
Director of Socially Responsible Investing
Zevin Asset Management, LLC



UBS Financial Services Inc.
One Post Office Square
Boston, MA 02109
Tel. 617-439-8227
Fax 855-833-0369
Toll Free 800-225-2385
www.ubs.com/team/kwbwm

Kolton Wood Brown Wealth Management

www.ubs.com

December 14, 2020

To Whom It May Concern:

This is to confirm that DTC participant (number 0221) UBS Financial Services Inc is the custodian for 25 shares of common stock in Amazon.com, Inc (AMZN) owned by Phyllis Ewen Trust.

We confirm that the above account has beneficial ownership of at least \$2,000 in market value of the voting securities of AMZN. Such beneficial ownership existed on December 14, 2020 and for one or more years prior to that date in accordance with Rule 14a-8(a)(1) of the Securities Exchange Act of 1934, as amended.

The shares are held at Depository Trust Company under the Nominee name of UBS Financial Services.

This letter serves as confirmation that Phyllis Ewen Trust is the beneficial owner of the above referenced stock.

Zevin Asset Management, LLC is the investment advisor to Phyllis Ewen Trust and is planning to file a shareholder resolution on behalf of Phyllis Ewen Trust.

Sincerely,

A handwritten signature in black ink that reads "Kelley A. Bowker". The signature is written in a cursive style.

Kelley A. Bowker

EXHIBIT B

ent

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PAT TOMAINO
617-742-6666
ZEVIN ASSET MANAGEMENT
2 OLIVER ST
BOSTON MA 02109

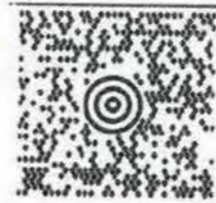
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EXHIBIT C

December 21, 2020

VIA OVERNIGHT MAIL

Pat Miguel Tomaino
Zevin Asset Management, LLC
2 Oliver Street, Suite 806
Boston, MA 02109

Dear Mr. Tomaino:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 14, 2020, the shareholder proposal you submitted on behalf of the Phyllis Ewen Trust (the “Proponent”) regarding an independent chair policy pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2021 Annual Meeting of Shareholders (the “Proposal”).

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention. Your correspondence did not include documentation demonstrating that you had the legal authority to submit the Proposal on behalf of the Proponent as of the date the Proposal was submitted, December 14, 2020. In Staff Legal Bulletin No. 14I (Nov. 1, 2017) (“SLB 14I”), the SEC’s Division of Corporation Finance (“Division”) noted that proposals submitted by proxy, such as the Proposal, may present challenges and concerns, including “concerns raised that shareholders may not know that proposals are being submitted on their behalf.” Accordingly, in evaluating whether there is a basis to exclude a proposal under the eligibility requirements of Rule 14a-8(b), as addressed below, SLB 14I states that in general the Division would expect any shareholder who submits a proposal by proxy to provide documentation to:

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

The documentation that you provided with the Proposal raises the concerns referred to in SLB 14I. Specifically, the Proposal raises the concerns referred to in SLB 14I because no evidence was provided of the Proponent’s delegation of authority to Zevin Asset Management,

Pat Miguel Tomaino
December 21, 2020
Page 2

LLC (“Zevin”). To remedy this defect, the Proponent should provide documentation that confirms that as of the date Zevin submitted the Proposal, the Proponent had instructed or authorized Zevin to submit the specific proposal to the Company on the Proponent’s behalf. The documentation should address each of the bullet points listed in the paragraph above.

As discussed above, under Rule 14a-8(b) of the Exchange Act, a shareholder must have continuously held at least \$2,000 in market value, or 1%, of the Company’s securities entitled to be voted on the Proposal at the shareholders’ meeting for at least one year as of the date the Proposal was submitted to the Company, and must provide to the Company a written statement of the shareholder’s intent to continue to hold the required number or amount of shares through the date of the shareholders’ meeting at which the Proposal will be voted on by the shareholders. We believe that your written statement in the December 14, 2020 correspondence that “the Proponent intends to continue to hold the requisite number of shares through the date of the Company’s 2021 annual meeting of stockholders” is insufficient because this statement was not made by the shareholder, the Proponent, and it is not clear whether Zevin is authorized to make this statement on the Proponent’s behalf. To remedy this defect, either (1) the Proponent must submit a written statement that the Proponent intends to continue holding the required number or amount of Company shares through the date of the Company’s 2021 Annual Meeting of Shareholders, or (2) you must provide documentation that Zevin is authorized to make such a statement on the Proponent’s behalf.

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, 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.

Sincerely,



Ronald O. Mueller

Enclosure

Rule 14a-8 – Shareholder Proposals

This section addresses when a company must include a shareholder's proposal in its proxy statement and identify the proposal in its form of proxy when the company holds an annual or special meeting of shareholders. In summary, in order to have your shareholder proposal included on a company's proxy card, and included along with any supporting statement in its proxy statement, you must be eligible and follow certain procedures. Under a few specific circumstances, the company is permitted to exclude your proposal, but only after submitting its reasons to the Commission. We structured this section in a question-and-answer format so that it is easier to understand. The references to "you" are to a shareholder seeking to submit the proposal.

(a) *Question 1: What is a proposal?* A shareholder proposal is your recommendation or requirement that the company and/or its board of directors take action, which you intend to present at a meeting of the company's shareholders. Your proposal should state as clearly as possible the course of action that you believe the company should follow. If your proposal is placed on the company's proxy card, the company must also provide in the form of proxy means for shareholders to specify by boxes a choice between approval or disapproval, or abstention. Unless otherwise indicated, the word "proposal" as used in this section refers both to your proposal, and to your corresponding statement in support of your proposal (if any).

(b) *Question 2: Who is eligible to submit a proposal, and how do I demonstrate to the company that I am eligible?*

(1) In order to be eligible to submit a proposal, you must have continuously held at least \$2,000 in market value, or 1%, of the company's securities entitled to be voted on the proposal at the meeting for at least one year by the date you submit the proposal. You must continue to hold those securities through the date of the meeting.

(2) If you are the registered holder of your securities, which means that your name appears in the company's records as a shareholder, the company can verify your eligibility on its own, although you will still have to provide the company with a written statement that you intend to continue to hold the securities through the date of the meeting of shareholders. However, if like many shareholders you are not a registered holder, the company likely does not know that you are a shareholder, or how many shares you own. In this case, at the time you submit your proposal, you must prove your eligibility to the company in one of two ways:

(i) The first way is to submit to the company a written statement from the "record" holder of your securities (usually a broker or bank) verifying that, at the time you submitted your proposal, you continuously held the securities for at least one year. You must also include your own written statement that you intend to continue to hold the securities through the date of the meeting of shareholders; or

(ii) The second way to prove ownership applies only if you have filed a Schedule 13D (§240.13d-101), Schedule 13G (§240.13d-102), Form 3 (§249.103 of this chapter), Form 4 (§249.104 of this chapter) and/or Form 5 (§249.105 of this chapter), or amendments to those documents or updated forms, reflecting your ownership of the shares as of or before the date on which the one-year eligibility period begins. If you have filed one of these documents with the SEC, you may demonstrate your eligibility by submitting to the company:

(A) A copy of the schedule and/or form, and any subsequent amendments reporting a change in your ownership level;

(B) Your written statement that you continuously held the required number of shares for the one-year period as of the date of the statement; and

(C) Your written statement that you intend to continue ownership of the shares through the date of the company's annual or special meeting.

(c) *Question 3:* How many proposals may I submit? Each shareholder may submit no more than one proposal to a company for a particular shareholders' meeting.

(d) *Question 4:* How long can my proposal be? The proposal, including any accompanying supporting statement, may not exceed 500 words.

(e) *Question 5:* What is the deadline for submitting a proposal?

(1) If you are submitting your proposal for the company's annual meeting, you can in most cases find the deadline in last year's proxy statement. However, if the company did not hold an annual meeting last year, or has changed the date of its meeting for this year more than 30 days from last year's meeting, you can usually find the deadline in one of the company's quarterly reports on Form 10-Q (§249.308a of this chapter), or in shareholder reports of investment companies under §270.30d-1 of this chapter of the Investment Company Act of 1940. In order to avoid controversy, shareholders should submit their proposals by means, including electronic means, that permit them to prove the date of delivery.

(2) The deadline is calculated in the following manner if the proposal is submitted for a regularly scheduled annual meeting. The proposal must be received at the company's principal executive offices not less than 120 calendar days before the date of the company's proxy statement released to shareholders in connection with the previous year's annual meeting. However, if the company did not hold an annual meeting the previous year, or if the date of this year's annual meeting has been changed by more than 30 days from the date of the previous year's meeting, then the deadline is a reasonable time before the company begins to print and send its proxy materials.

(3) If you are submitting your proposal for a meeting of shareholders other than a regularly scheduled annual meeting, the deadline is a reasonable time before the company begins to print and send its proxy materials.

(f) *Question 6:* What if I fail to follow one of the eligibility or procedural requirements explained in answers to Questions 1 through 4 of this section?

(1) The company may exclude your proposal, but only after it has notified you of the problem, and you have failed adequately to correct it. Within 14 calendar days of receiving your proposal, the company must notify you in writing of any procedural or eligibility deficiencies, as well as of the time frame for your response. Your response must be postmarked, or transmitted electronically, no later than 14 days from the date you received the company's notification. A company need not provide you such notice of a deficiency if the deficiency cannot be remedied, such as if you fail to submit a proposal by the company's properly determined deadline. If the company intends to exclude the proposal, it will later have to make a submission under §240.14a-8 and provide you with a copy under Question 10 below, §240.14a-8(j).

(2) If you fail in your promise to hold the required number of securities through the date of the meeting of shareholders, then the company will be permitted to exclude all of your proposals from its proxy materials for any meeting held in the following two calendar years.

(g) *Question 7:* Who has the burden of persuading the Commission or its staff that my proposal can be excluded? Except as otherwise noted, the burden is on the company to demonstrate that it is entitled to exclude a proposal.

(h) *Question 8:* Must I appear personally at the shareholders' meeting to present the proposal?

(1) Either you, or your representative who is qualified under state law to present the proposal on your behalf, must attend the meeting to present the proposal. Whether you attend the meeting yourself or send a qualified representative to the meeting in your place, you should make sure that you, or your representative, follow the proper state law procedures for attending the meeting and/or presenting your proposal.

(2) If the company holds its shareholder meeting in whole or in part via electronic media, and the company permits you or your representative to present your proposal via such media, then you may appear through electronic media rather than traveling to the meeting to appear in person.

(3) If you or your qualified representative fail to appear and present the proposal, without good cause, the company will be permitted to exclude all of your proposals from its proxy materials for any meetings held in the following two calendar years.

(i) *Question 9:* If I have complied with the procedural requirements, on what other bases may a company rely to exclude my proposal?

(1) *Improper under state law:* If the proposal is not a proper subject for action by shareholders under the laws of the jurisdiction of the company's organization;

Note to paragraph (i)(1): Depending on the subject matter, some proposals are not considered proper under state law if they would be binding on the company if approved by shareholders. In our experience, most proposals that are cast as recommendations or requests that the board of directors take specified action are proper under state law. Accordingly, we will assume that a proposal drafted as a recommendation or suggestion is proper unless the company demonstrates otherwise.

(2) *Violation of law:* If the proposal would, if implemented, cause the company to violate any state, federal, or foreign law to which it is subject;

Note to paragraph (i)(2): We will not apply this basis for exclusion to permit exclusion of a proposal on grounds that it would violate foreign law if compliance with the foreign law would result in a violation of any state or federal law.

(3) *Violation of proxy rules:* If the proposal or supporting statement is contrary to any of the Commission's proxy rules, including §240.14a-9, which prohibits materially false or misleading statements in proxy soliciting materials;

(4) *Personal grievance; special interest:* If the proposal relates to the redress of a personal claim or grievance against the company or any other person, or if it is designed to result in a benefit to you, or to further a personal interest, which is not shared by the other shareholders at large;

(5) *Relevance:* If the proposal relates to operations which account for less than 5 percent of the company's total assets at the end of its most recent fiscal year, and for less than 5 percent of its net earnings and gross sales for its most recent fiscal year, and is not otherwise significantly related to the company's business;

(6) *Absence of power/authority:* If the company would lack the power or authority to implement the proposal;

(7) *Management functions*: If the proposal deals with a matter relating to the company's ordinary business operations;

(8) *Director elections*: If the proposal:

- (i) Would disqualify a nominee who is standing for election;
- (ii) Would remove a director from office before his or her term expired;
- (iii) Questions the competence, business judgment, or character of one or more nominees or directors;
- (iv) Seeks to include a specific individual in the company's proxy materials for election to the board of directors; or
- (v) Otherwise could affect the outcome of the upcoming election of directors.

(9) *Conflicts with company's proposal*: If the proposal directly conflicts with one of the company's own proposals to be submitted to shareholders at the same meeting;

Note to paragraph (i)(9): A company's submission to the Commission under this section should specify the points of conflict with the company's proposal.

(10) *Substantially implemented*: If the company has already substantially implemented the proposal;

Note to paragraph (i)(10): A company may exclude a shareholder proposal that would provide an advisory vote or seek future advisory votes to approve the compensation of executives as disclosed pursuant to Item 402 of Regulation S-K (§229.402 of this chapter) or any successor to Item 402 (a "say-on-pay vote") or that relates to the frequency of say-on-pay votes, provided that in the most recent shareholder vote required by §240.14a-21(b) of this chapter a single year (i.e., one, two, or three years) received approval of a majority of votes cast on the matter and the company has adopted a policy on the frequency of say-on-pay votes that is consistent with the choice of the majority of votes cast in the most recent shareholder vote required by §240.14a-21(b) of this chapter.

(11) *Duplication*: If the proposal substantially duplicates another proposal previously submitted to the company by another proponent that will be included in the company's proxy materials for the same meeting;

(12) *Resubmissions*: If the proposal deals with substantially the same subject matter as another proposal or proposals that has or have been previously included in the company's proxy materials within the preceding 5 calendar years, a company may exclude it from its proxy materials for any meeting held within 3 calendar years of the last time it was included if the proposal received:

- (i) Less than 3% of the vote if proposed once within the preceding 5 calendar years;
- (ii) Less than 6% of the vote on its last submission to shareholders if proposed twice previously within the preceding 5 calendar years; or
- (iii) Less than 10% of the vote on its last submission to shareholders if proposed three times or more previously within the preceding 5 calendar years; and

(13) *Specific amount of dividends*: If the proposal relates to specific amounts of cash or stock dividends.

(j) *Question 10*: What procedures must the company follow if it intends to exclude my proposal?

(1) If the company intends to exclude a proposal from its proxy materials, it must file its reasons with the Commission no later than 80 calendar days before it files its definitive proxy statement and form of proxy with the Commission. The company must simultaneously provide you with a copy of its submission. The Commission staff may permit the company to make its submission later than 80 days before the company files its definitive proxy statement and form of proxy, if the company demonstrates good cause for missing the deadline.

(2) The company must file six paper copies of the following:

(i) The proposal;

(ii) An explanation of why the company believes that it may exclude the proposal, which should, if possible, refer to the most recent applicable authority, such as prior Division letters issued under the rule; and

(iii) A supporting opinion of counsel when such reasons are based on matters of state or foreign law.

(k) *Question 11*: May I submit my own statement to the Commission responding to the company's arguments? Yes, you may submit a response, but it is not required. You should try to submit any response to us, with a copy to the company, as soon as possible after the company makes its submission. This way, the Commission staff will have time to consider fully your submission before it issues its response. You should submit six paper copies of your response.

(l) *Question 12*: If the company includes my shareholder proposal in its proxy materials, what information about me must it include along with the proposal itself?

(1) The company's proxy statement must include your name and address, as well as the number of the company's voting securities that you hold. However, instead of providing that information, the company may instead include a statement that it will provide the information to shareholders promptly upon receiving an oral or written request.

(2) The company is not responsible for the contents of your proposal or supporting statement.

(m) *Question 13*: What can I do if the company includes in its proxy statement reasons why it believes shareholders should not vote in favor of my proposal, and I disagree with some of its statements?

(1) The company may elect to include in its proxy statement reasons why it believes shareholders should vote against your proposal. The company is allowed to make arguments reflecting its own point of view, just as you may express your own point of view in your proposal's supporting statement.

(2) However, if you believe that the company's opposition to your proposal contains materially false or misleading statements that may violate our anti-fraud rule, §240.14a-9, you should promptly send to the Commission staff and the company a letter explaining the reasons for your view, along with a copy of the company's statements opposing your proposal. To the extent possible, your letter should include specific factual information demonstrating the inaccuracy of the company's claims. Time permitting, you may wish to try to work out your differences with the company by yourself before contacting the Commission staff.

(3) We require the company to send you a copy of its statements opposing your proposal before it sends its proxy materials, so that you may bring to our attention any materially false or misleading statements, under the following timeframes:

(i) If our no-action response requires that you make revisions to your proposal or supporting statement as a condition to requiring the company to include it in its proxy materials, then the company must provide you with a copy of its opposition statements no later than 5 calendar days after the company receives a copy of your revised proposal; or

(ii) In all other cases, the company must provide you with a copy of its opposition statements no later than 30 calendar days before its files definitive copies of its proxy statement and form of proxy under §240.14a-6.

Proof of Delivery

Dear Customer,

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

Tracking Number

1Z975463NT96939108

Service

UPS Next Day Air®

Shipped / Billed On

12/21/2020

Delivered On

12/23/2020 2:10 P.M.

Delivered To

BOSTON, MA, US

Received By

ZEVIN

Left At

Inside Delivery

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

Sincerely,

UPS

Tracking results provided by UPS: 12/23/2020 2:55 P.M. EST

EXHIBIT D

From: Pat Tomaino <Pat@zevin.com>
Sent: Friday, January 8, 2021 12:12 PM
To: Mueller, Ronald O. <RMueller@gibsondunn.com>
Cc: shareholderproposals@sec.gov
Subject: Your Dec 21 letter
Importance: High

[External Email]

Dear Mr. Mueller,

I have just received your letter dated December 21, 2020. I have attached a scanned copy. I received the letter today (January 8, 2021) when my colleague happened to visit our office. My office is usually ***closed*** and I am operating remotely due to the ongoing COVID-19 situation.

The e-mail address and phone number provided in my December 14 letter to Mr. Zapolsky are the ways to reach me regarding the shareholder proposal.

I am mobilizing now to respond to purported deficiencies raised in your letter. Will you accept a response within one week?

Best regards,
Pat Tomaino

.....
Pat Miguel Tomaino (he/him)
Director of Socially Responsible Investing
Zevin Asset Management, LLC
2 Oliver Street, Suite 806 | Boston, MA 02109
617.742.6666 x3010 | pat@zevin.com
www.zevin.com

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EXHIBIT E

From: Pat Tomaino <Pat@zevin.com>
Sent: Tuesday, January 12, 2021 1:50 PM
To: Mueller, Ronald O. <RMueller@gibsondunn.com>
Cc: shareholderproposals@sec.gov
Subject: RE: Your Dec 21 letter
Importance: High

[External Email]

Dear Mr. Mueller,

Thanks again for your December 21 letter flagging purported deficiencies in Zevin's shareholder proposal submission to Amazon on behalf of Phyllis Ewen Trust (the Proponent).

I trust that the attached document will satisfy your concerns, and I hope that you'll accept it. Please inform me if there are any issues, and kindly confirm receipt to me at this e-mail address.

My best
Pat Tomaino

.....
Pat Miguel Tomaino (he/him)
Director of Socially Responsible Investing
[Zevin Asset Management, LLC](#)

Phyllis Ewen

Re: Appointment of Zevin Asset Management, LLC

To Whom It May Concern:

I hereby confirm that I have authorized and appointed Zevin Asset Management, LLC (or its agents), to represent Phyllis Ewen Trust in regard to its holdings of Amazon.com, Inc ("the Company" or "Amazon") in all matters relating to shareholder engagement – including (but not limited to):

- The submission, negotiation, and withdrawal of shareholder proposals
- Requesting letters of verification from custodians, and
- Voting, attending and presenting at shareholder meetings

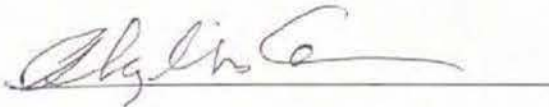
To a company receiving a shareholder proposal under this durable appointment and grant of authority, please consider this letter as both authorization and instruction to:

- Dialogue with Zevin Asset Management, LLC
- Comply with all requests/instructions in relation to the matters noted above
- Direct all correspondence, questions, or communication regarding same to Zevin Asset Management, LLC

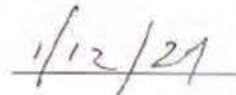
This letter of authorization and appointment is intended to be durable and forward-looking.

On December 14, 2020, I authorized Zevin Asset Management, LLC to submit the shareholder proposal regarding an independent chair policy on behalf of Phyllis Ewen Trust to be included in the proxy statement of Amazon for its 2021 annual meeting of stockholders. I hereby also confirm that I intend that Phyllis Ewen Trust will continue to continuously hold the requisite number of Amazon shares through the date of the Company's 2021 annual meeting of stockholders, in compliance with relevant rules.

Sincerely,



Signature – Phyllis Ewen (trustee)



Date