

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 New York State Common Retirement Fund et al.*  
*Securities Exchange Act of 1934—Rule 14a-8*

Ladies and Gentlemen:

This letter is to inform you that our client, Amazon.com, Inc. (the “Company”), intends to omit from its proxy statement and form of proxy for its 2021 Annual Meeting of Shareholders (collectively, the “2021 Proxy Materials”) a shareholder proposal (the “Proposal”) and statements in support thereof (the “Supporting Statement”) received from the New York State Common Retirement Fund; the Praxis Growth Index Fund; CommonSpirit Health; the Adrian Dominican Sisters; the Catherine Donnelly Foundation; Monasterio Pan de Vida; Reynders, McVeigh Capital Management, LLC; the Congregation of the Sisters of St. Joseph of Peace; the Sisters of the Holy Names of Jesus and Mary U.S.-Ontario Province Corporation; and Newground Social Investment on behalf of the Robert H. and Elizabeth Fergus Foundation and Eric Menninga (collectively, the “Proponents”).

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

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

Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“SLB 14D”) provide that shareholder proponents are required to send companies a copy of any correspondence that the

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proponents elect to submit to the Commission or the staff of the Division of Corporation Finance (the “Staff”). Accordingly, we are taking this opportunity to inform the Proponents that if the Proponents elect to submit additional correspondence to the Commission or the Staff with respect to this Proposal, a copy of that correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

### **THE PROPOSAL**

The Proposal states:

**Resolved**

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

In the Supporting Statement, the Proponent refers to current events that “have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society.” The Proponent then asserts generally that “[c]ompanies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.” The Supporting Statement notes the Company’s “solidarity with the fight against systemic racism,” but then cites a number of websites making assertions regarding various aspects of the Company’s operations, as well as “criticism regarding [the Company’s] products and services.” In closing, the Supporting Statement urges the Company to commission an audit of its “policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon’s business.”

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

### **BASIS FOR EXCLUSION**

The Company takes very seriously its commitment to respect and value people from all backgrounds, including gender, race, ethnicity, religion, sexual orientation, veteran status, and

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disability. Diversity, equity, and inclusion are cornerstones of the Company's continued success and critical components of its culture.

The Company's commitment to diversity, equity, and inclusion is reflected in a number of its policies and position statements. For example, the Company has clearly stated its position on the topic of diversity and inclusion, stating that:

**Diversity and inclusion are good for business—and more fundamentally—simply right.** Customers represent a wide array of genders, races, ethnicities, abilities, ages, religions, sexual orientations, military status, backgrounds, and political views. It's critical that Amazon employees are also diverse and that we foster a culture where inclusion is the norm. Amazon prioritizes equal pay, and since we've been measuring and publishing the ratio over the past several years, women have earned between 99.5 and 101.5 cents for every dollar that men have earned in the same jobs. We also believe it's critical that we increase opportunity for underrepresented groups to enter the technology workforce. We created the Amazon Future Engineer program, a four-part, childhood-to-career program that works to inspire and educate 10 million children and young adults each year from underprivileged, underrepresented, and underserved communities to pursue careers in the fast-growing field of computer science and coding. It's not only that diversity and inclusion are good for business—it's more fundamental than that—it's simply right.<sup>1</sup>

On the topic of racial justice, the Company has stated:

**The inequitable treatment of Black people is unacceptable.** We stand in solidarity with our Black employees, customers, and partners, and are committed to helping build a country and a world where everyone can live with dignity and free from fear. We support the George Floyd Justice in Policing Act. We also support policies that protect and expand voting rights, as well as initiatives that provide better health and educational outcomes for Black people.<sup>2</sup>

Similarly, the Company's Global Human Rights Principles (the "Principles") reaffirm the Company's commitment to ensuring the people, workers, and communities that support its entire

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<sup>1</sup> Our positions, available at <https://www.aboutamazon.com/about-us/our-positions>.

<sup>2</sup> *Id.*

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value chain are treated with fundamental dignity and respect. The Principles outline the Company's approach to human rights across all aspects of the Company and help to frame the actions it takes with respect to civil rights, equity, diversity, and inclusion. The Company's commitment to the Principles requires that it continuously evaluate its operations and value chain to identify, assess, and address salient human rights risks, including the concerns raised by the Proposal, and to prioritize key areas where the Company has the greatest opportunity to have a positive impact on workers and communities.

The Company has initiated many programs that reinforce and give life to its policies. For example, the Company has pledged matching donations to racial justice organizations.<sup>3</sup> In 2020, the Company set and achieved a goal to double the number of Black directors and vice presidents at the Company, and the Company is committed to doubling representation again in 2021. The Company's diversity and inclusion website<sup>4</sup> also provide examples of the many proactive measures the Company has taken to promote gender and racial diversity and inclusion.

The Company also has initiated numerous programs to assess and address racial justice considerations across key aspects of its operations that are consistent with the objectives of this Proposal. For example, the Company recently initiated a human rights saliency assessment in accordance with the United Nations Guiding Principles on Business and Human Rights ("UNGP"), which presents comprehensive guidance for companies to report on how they respect human rights and recommends a systematic review of risks as a way to prioritize a company's human rights work. The UNGP pays particular attention to the human rights of those who may be disadvantaged, marginalized, or excluded from society, including people belonging to ethnic or other minorities, as well as children, women, indigenous peoples, or persons with disabilities.<sup>5</sup> In accordance with the guidance of the UNGP, the Company is working with the sustainability and human rights consulting firm Article One Advisors to identify salient human rights risks across its business, including in the areas of civil rights and racial equity. This assessment will help the Company to further identify, prioritize, and design initiatives to advance its human rights commitment, including through human rights impact assessments, which the Company plans to communicate to customers and stakeholders.

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<sup>3</sup> See <https://www.aboutamazon.com/news/policy-news-views/amazon-donates-10-million-to-organizations-supporting-justice-and-equity>.

<sup>4</sup> See <https://www.aboutamazon.com/workplace/diversity-inclusion>.

<sup>5</sup> See United Nations Guiding Principles on Business and Human Rights (2011), available at [https://www.ohchr.org/documents/publications/guidingprinciplesbusinesshr\\_en.pdf](https://www.ohchr.org/documents/publications/guidingprinciplesbusinesshr_en.pdf).

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In addition, to oversee and support its workplace diversity and inclusion commitment, the Company has a full-time director of inclusion, diversity, and equity who reports directly to the chief human resources officer and a staff of hundreds of professionals in the Company's central diversity, equity, and inclusion organization and in teams embedded in the Company's businesses who are devoted full-time to promoting diversity, equity, and inclusion goals, initiatives, and mechanisms.

As an example of the Company's proactive initiatives in support of these matters, the Company is collaborating with Management Leadership for Tomorrow ("MLT"), which partners with more than 150 leading companies, social sector organizations, and universities to strengthen recruitment and retention of Black, Latinx, and Native American talent. The Company is one of twelve launch employers participating in the MLT Black Equity at Work Certification Program, which is a clear and comprehensive new standard that requires employers to assess and make meaningful progress toward achieving Black equity internally while supporting Black equity in society.<sup>6</sup> The program includes developing and implementing a rigorous plan to increase Black employee representation at every level of the organization.

The Proposal seeks to dictate how the Company assesses the implications for civil rights, equity, and diversity and inclusion of the Company's business and operations, requesting a review of all aspects of the Company's policies, practices, products, and services to analyze any impacts on such matters. In addition, the Proposal also requires the Company to assess and report on any impact of those issues on the Company's business. A broad racial equity audit analyzing the impact of those issues on the Company's business, and vice versa, necessarily implicates the Company's day-to-day operations, and the Proposal therefore may properly be excluded from the 2021 Proxy Materials pursuant to Rule 14a-8(i)(7) because the Proposal relates to the Company's ordinary business operations and is not limited to a significant policy issue.

## ANALYSIS

### **The Proposal May Be Excluded Under Rule 14a-8(i)(7) Because It Involves Matters Related To The Company's Ordinary Business Operations.**

#### *A. Background On The Ordinary Business Standard.*

Rule 14a-8(i)(7) permits a company to omit from its proxy materials a shareholder proposal that relates to the company's "ordinary business" operations. According to the Commission's release

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<sup>6</sup> See <https://www.mltblackequityatwork.org>.

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accompanying the 1998 amendments to Rule 14a-8, the term “ordinary business” “refers to matters that are not necessarily ‘ordinary’ in the common meaning of the word,” but instead the term “is rooted in the corporate law concept providing management with flexibility in directing certain core matters involving the company’s business and operations.” Exchange Act Release No. 40018 (May 21, 1998) (the “1998 Release”).

In the 1998 Release, the Commission stated that the underlying policy of the ordinary business exclusion is “to confine the resolution of ordinary business problems to management and the board of directors, since it is impracticable for shareholders to decide how to solve such problems at an annual shareholders meeting,” and identified two central considerations that underlie this policy. As relevant here, one consideration is that “[c]ertain tasks are so fundamental to management’s ability to run a company on a day-to-day basis that they could not, as a practical matter, be subject to direct shareholder oversight.” *Id.* (citing Exchange Act Release No. 12999 (Nov. 22, 1976)). Examples of the tasks cited by the Commission include “management of the workforce, such as the hiring, promotion, and termination of employees, decisions on production quality and quantity, and the retention of suppliers.” *Id.*

Although the Commission has stated that “proposals ... focusing on sufficiently significant social policy issues (e.g., significant discrimination matters) generally would not be considered excludable,” the Staff has indicated that proposals relating to both “ordinary business matters” and “significant social policy issues” (within the meaning of Rule 14a-8(i)(7)) may be excludable in their entirety in reliance on Rule 14-8(i)(7) if they do not “transcend the day-to-day business matters” discussed in the proposals. 1998 Release. In this regard, when assessing proposals under Rule 14a-8(i)(7), the Staff considers the terms of the resolution and its supporting statement as a whole. *See* Staff Legal Bulletin No. 14C, part D.2 (June 28, 2005) (“In determining whether the focus of these proposals is a significant social policy issue, we consider both the proposal and the supporting statement as a whole.”)

A shareholder proposal being framed in the form of a request for a report does not change the nature of the proposal. The Commission has stated that a proposal requesting the dissemination of a report may be excludable under Rule 14a-8(i)(7) if the subject matter of the proposed report is within the ordinary business of the issuer. *See* Exchange Act Release No. 20091 (Aug. 16, 1983).

A proposal’s request for a review of certain risks also does not preclude exclusion if the underlying subject matter of the proposal is ordinary business. In Staff Legal Bulletin No. 14E (Oct. 27, 2009) (“SLB 14E”), the Staff explained how it evaluates shareholder proposals relating to risk:

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[R]ather than focusing on whether a proposal and supporting statement relate to the company engaging in an evaluation of risk, we will instead focus on the subject matter to which the risk pertains or that gives rise to the risk . . . [S]imilar to the way in which we analyze proposals asking for the preparation of a report, the formation of a committee or the inclusion of disclosure in a Commission-prescribed document—where we look to the underlying subject matter of the report, committee or disclosure to determine whether the proposal relates to ordinary business—we will consider whether the underlying subject matter of the risk evaluation involves a matter of ordinary business to the company.

Consistent with its positions in SLB 14E, the Staff has repeatedly concurred in the exclusion of shareholder proposals seeking risk assessments when the subject matter concerns ordinary business operations. *See, e.g., Netflix, Inc.* (Mar. 14, 2016) (permitting exclusion under Rule 14a-8(i)(7) of a proposal that requested a report describing how company management identifies, analyzes, and oversees reputational risks related to offensive and inaccurate portrayals of Native Americans, American Indians, and other indigenous peoples, how it mitigates these risks, and how the company incorporates these risk assessment results into company policies and decision-making, noting that the proposal related to the ordinary business matter of the “nature, presentation and content of programming and film production”); *FedEx Corp.* (avail. July 11, 2014) (concurring with the exclusion of a proposal asking the board to report on how the company could “better respond to reputational damage from its association with the Washington D.C. NFL franchise team name controversy,” which involved ordinary business matters—i.e., the manner in which the company advertises its products and services); *Exxon Mobil Corp.* (avail. Mar. 6, 2012) (concurring with the exclusion of a proposal asking the board to prepare a report on “environmental, social and economic challenges associated with the oil sands,” which involved ordinary business matters (the economic challenges associated with oil sands)); *Pfizer Inc.* (avail. Feb. 16, 2011) (concurring in exclusion under Rule 14a-8(i)(7) of a proposal requesting an annual assessment of the risks created by the actions the company takes to avoid or minimize U.S. federal, state and local taxes and provide a report to shareholders on the assessment); *The TJX Companies, Inc.* (avail. Mar. 29, 2011) (same); *Amazon.com, Inc.* (avail. Mar. 21, 2011) (same); *Wal-Mart Stores, Inc.* (avail. Mar. 21, 2011) (same); *Lazard Ltd.* (avail. Feb. 16, 2011) (same).

*B. The Proposal Is Excludable Under Rule 14a-8(i)(7) Because It Relates To The Company’s Ordinary Business Matters.*

The Proposal asks the Company’s Board of Directors to “commission a racial equity audit” that is to analyze two broad topics: (1) “Amazon’s impacts on civil rights, equity, diversity and inclusion,” and (2) “the impacts of those issues on Amazon’s business.” The Supporting

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Statement reiterates the generic breadth and nature of the requested study, addressing no company or companies in particular, asserting generally that “[c]ompanies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities,” and urging the Company to commission an “audit of its policies, practices, products, and services.”

The Proposal addresses “civil rights, equity, diversity and inclusion.” These are topics that the Company acknowledges are important, as the Supporting Statement notes. However, the Proposal does not focus on any particular aspect of these topics or practice at the Company. Instead, the proposal broadly asks the Company to assess “the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.” Likewise, the Proposal requests that the Company assess the impact of civil rights, equity, diversity and inclusion issues on the Company’s business. The Proposal does not request that any action be taken to address such issues, only that the audit be conducted to analyze whether and where there may be impacts (which could be either positive or negative), and that the results be reported. By requesting a broad survey on the impact of the Company’s policies, practices, products, and services on societal issues, and the impact of such issues on the Company, the Proposal necessarily implicates many aspects of the Company’s operations that do not raise significant policy issues. Thus, as with *Netflix, Inc.* and the other precedent cited above, although the Proposal references and touches upon significant policy issues, it is not limited to and focused on such issues, and therefore fails to transcend the Company’s ordinary business operations.

In this respect, the Proposal is comparable to the one considered by the Staff in *Amazon.com, Inc. (W. Andrew Mims Trust)* (avail. Mar. 28, 2019). That proposal requested that the Company undertake a particular process—the establishment of a board committee—to provide an ongoing review of corporate policies and procedures, above and beyond legal and regulatory matters, to assess “the potential societal consequences” of the Company’s products and services. In the supporting statements for that proposal, the proponents asserted that “the Company’s products and services . . . have the potential to cause serious, unintended social harm, including but not limited to violations of civil liberties and breaches of privacy” and therefore that the Company “must properly identify and understand the potential societal and ethical ramifications of its products and services at every step of the development process.” While the proponent argued to the Staff that the proposal raised a significant policy issue because some of the Company’s products and services—such as its facial recognition service and its “Ring” line of products and services<sup>7</sup>—could potentially support civil rights violations or have other significant societal

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<sup>7</sup> The Supporting Statement to this Proposal references these same products and services.

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impacts, the Company highlighted that the essence of the proposal encompassed an assessment of ordinary business aspects of the Company (specifically, the products and services that the Company offers to its customers, the Company's business practices and operations, the Company's strategic decisions, and the Company's choice of technologies), and the Staff concurred with Company's view that the proposal was excludable under Rule 14a-8(i)(7). Similarly, in *The Allstate Corporation* (avail. Mar. 20, 2015), the shareholder proposal requested a report describing how management and the board "identify, oversee and analyze civil rights risks" related to the company's use of big data, mitigation of those risks, and incorporation of such assessment's results into company policies and decision-making. The company argued that the proposal was excludable under Rule 14a-8(i)(7) as relating to ordinary business matters that "are fundamental to the operation of the [company's] business," such as "use of customer information, pricing determinations, product development and product advertising." The Staff concurred with the proposal's exclusion for "relat[ing] to the manner in which the company uses customer information to make pricing determinations."

The Staff also consistently has concurred that decisions regarding the sale of particular products or services are part of a company's ordinary business operations and thus may be excluded under Rule 14a-8(i)(7), even if those products implicate significant social policy concerns. *See, e.g., Amazon.com, Inc.* (avail. Mar. 27, 2015) (concurring with the exclusion of a proposal requesting the company disclose "reputational and financial risks that it may face . . . pertaining to the treatment of animals used to produce products it sells" because it related to "the products and services offered for sale by the company"); *Pepco Holdings, Inc.* (avail. Feb. 18, 2011) (concurring with the exclusion of a proposal urging the company to pursue the market for solar technology excludable as relating to the sale of particular products and services); *Wal-Mart Stores, Inc. (Albert)* (avail. Mar. 30, 2010) (concurring with the exclusion of a proposal requiring that all company stores stock certain amounts of locally produced and packaged food excludable as relating to the sale of particular products); *Lowe's Companies, Inc.* (avail. Feb. 1, 2008) (concurring with the exclusion of a proposal encouraging the company to end the sale of glue traps excludable as relating to the sale of a particular product); *The Kroger Co.* (avail. Mar. 20, 2003) (concurring with the exclusion of a proposal requesting the company cease making available certain shopping cards to its customers excludable as relating to the manner in which a company sells and markets its products).

As with the foregoing precedent, here, the Supporting Statement makes clear that the Proposal is seeking a broad review of the Company's "products, services and overall corporate practices" to assess their impacts, which could be positive or negative, on "civil rights, equity, [and] diversity and inclusion." The Proposal is not limited to a specific social policy issue, but instead encompasses a review of all of the Company's "products, services and overall corporate

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practices” to assess their impacts (which could be positive, negative, or neutral), which review would necessarily implicate many of the same routine business issues that would have been addressed by the proposal in *Amazon.com, Inc. (W. Andrew Mims Trust)*: the products and services that the Company offers to its customers, the Company’s business practices and operations, the Company’s strategic decisions, and the Company’s choice of technologies. As such, the proposal is not focused on significant policy but instead, as with the foregoing precedent and the additional precedent on each of these issues as cited and discussed in *Amazon.com, Inc. (W. Andrew Mims Trust)*, the Proposal implicates many aspects of the Company’s ordinary business within the scope of Rule 14a-8(i)(7), and is similarly excludable.

Moreover, the Proposal intrudes even further into routine business matters by requiring that the requested audit assess “the impacts of those issues on [the Company’s] business.” The broad scope of the second part of the Proposal’s request—an assessment and a report on how the “civil rights, equity, diversity and inclusion” issues present in the current social climate in which the Company operates impact its business—necessarily implicates a multitude of ordinary business matters relating to the Company’s day-to-day operations. For example, the types of issues raised by the Proposal would include:

- the Company’s decision with respect to its charitable giving programs and relationships the Company establishes with not-for-profit institutions<sup>8</sup>;
- the Company’s hiring and employment decisions, including decisions relating to the Company’s diversity and recruitment efforts<sup>9</sup>;

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<sup>8</sup> For example, in 2021, the Company established the Housing Equity Fund to provide more than \$2 billion in below-market loans and grants to preserve and create over 20,000 affordable homes for individuals and families earning moderate to low incomes in our three hometown communities: Washington’s Puget Sound region; Arlington, Virginia; and Nashville, Tennessee. The Company’s first investments of more than \$567 million in 2021 will make up to 1,000 affordable apartment homes available in the Puget Sound region and up to 1,300 affordable apartment homes available in Arlington.

<sup>9</sup> For example, in February 2020, the Company hosted a conference for students from Historically Black Colleges and Universities (“HBCUs”) to bring together the Company’s HBCU alumni and 225 students from 42 HBCUs together to learn, connect and think about their future paths. In September 2020, the Company announced that it will sponsor a summer program at Howard University, an HBCU, aimed at increasing the pipeline of minority economists.

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- the Company's relations with customers, including advertising decisions, as well as the nature of the Company's public relations, messaging, and communications with its shareholders and other constituents; and
- the types of products sold, including pricing, supply, and stocking decisions for products.

The Supporting Statement further reinforces the broad scope of the Proposal, expressly stating this review covers the Company's "policies, practices, products, and services." Given the litany of ordinary business matters implicated by management's evaluation of the issues raised by the Proposal, exclusion is appropriate under Rule 14a-8(i)(7).

The Staff has previously concurred in exclusion under Rule 14a-8(i)(7) of proposals seeking a report on how companies manage the implications for their business of important societal issues and developments. For example, in *Amazon.com, Inc.* (avail. Mar. 16, 2018), the shareholder proposal similarly sought an analysis and report "on the risks *arising from public debate*"—there, regarding the Company's "growth *and societal impact*"—and how the Company was "*managing or mitigating those risks*" (emphases added). The proposal's supporting statement, similar to the Supporting Statement here, described the increasing public discourse regarding the Company before citing concerns as to the Company's "product development and pricing," "effect on content quality and diversity," plans for "a second headquarters," and "its impact on places in which it operates," among others. In its no-action request, the Company noted that the request's broad scope, as illustrated by the supporting statement, "suggest[ed] that virtually any aspect of the Company's growth or operations that has generated a news article or that touches upon a regulated area is to be encompassed by the requested report" such that implementation would require the Company "to analyze the risks associated with negative opinions regarding a wide range of the Company's ordinary business operations." The Staff concurred with the proposal's exclusion "in reliance on [R]ule 14a-8(i)(7)." *See also McDonald's Corporation* (avail. Mar. 22, 2019) (concurring with the exclusion of a proposal requesting that the company disclose the economic risks it faces as a result of campaigns targeting the company over concerns about cruelty to chickens where the company argued it addressed "the [c]ompany's assessment and management of the potential economic consequences of consumer campaigns concerning [its] products," and therefore "focuse[d] primarily on matters relating to the [c]ompany's ordinary business operations"); *Johnson & Johnson* (avail. Jan. 31, 2018) (concurring with the exclusion of a proposal seeking a report on both known and potential risks and costs the company faced from pressure campaigns from outside organizations that sought to dictate the company's free speech and freedom of association rights as "relating to the [c]ompany's ordinary business operations"); *Wal-Mart Stores, Inc.* (avail. Apr. 10, 1991) (concurring with the exclusion of a proposal recommending that the board establish a program to provide information on the

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company's equal employment opportunity and affirmation action efforts to its shareholders and suppliers was excludable because it, in part, involved "the [c]ompany's practices and policies for selecting suppliers of goods and services").

Here, the Proposal requests that the audit and subsequent report analyze how current social issues impact the Company's business. In essence, the Proposal focuses on how the Company is managing and responding operationally to the impacts of the cited social issues on its business. Like *Netflix, Inc.* and the proposals in the other precedents cited above, and as described above, the impact on the Company's business and operations of these important social issues implicate a wide range of matters that are fundamental to management's ability to run the Company on a day-to-day basis, and the Proposal may therefore be excluded pursuant to Rule 14a-8(i)(7). Moreover, the ordinary business implications of the Proposal are not altered by the fact that the Supporting Statement asserts that companies may benefit from assessing risks arising from their products, services, and practices. Per the Staff's guidance in SLB 14E, in evaluating a proposal that requests a risk assessment, "rather than focusing on whether a proposal and supporting statement relate to the company engaging in an evaluation of risk, [the Staff] will instead focus on the subject matter to which the risk pertains or that gives rise to the risk." Here, the "subject matter to which the risk pertains" is the impact of certain social issues on the Company's operations, which, as the examples cited above show, is a matter of ordinary business. Therefore, consistent with that precedent, the Proposal may be excluded under Rule 14a-8(i)(7) as relating to the Company's ordinary business operations.

*C. The Proposal Does Not Focus On A Significant Policy Issue That Transcends The Company's Ordinary Business.*

Even though the Proposal is framed against a backdrop of significant policy issues, the Proposal is not limited to or focused on those issues, but instead encompasses a wide range of matters implicating the Company's ordinary business operations within the meaning of Rule 14a-8(i)(7), and therefore may properly be excluded under such rule.

The Staff consistently has concurred in the exclusion of proposals that touch upon a significant policy matter but that also encompass ordinary business matters. For example, in *Amazon.com, Inc. (Domini Impact Equity Fund)* (avail. Mar. 28, 2019), the proposal requested that the board annually report to shareholders "its analysis of the community impacts of [the Company's] operations, considering near- and long-term local economic and social outcomes, including risks, and the mitigation of those risks, and opportunities arising from its presence in communities." In its no-action request, the Company successfully argued that "[e]ven if some of [the] issues that

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would be addressed in the report requested by the [p]roposal could touch upon significant policy issues within the meaning of the Staff's interpretation, the [p]roposal is not focused on those issues, but instead encompasses a wide range of issues implicating the Company's ordinary business operations within the meaning of Rule 14a-8(i)(7), and therefore may properly be excluded under Rule 14a-8(i)(7)." The Staff concurred and granted no-action relief under Rule 14a-8(i)(7) noting that "the [p]roposal relates generally to 'the community impacts' of the Company's operations and does not appear to focus on an issue that transcends ordinary business matters." *See also Walmart Inc.* (avail. Apr. 8, 2019) (concurring with the exclusion of a proposal requesting that the board prepare a report evaluating the risk of discrimination that may result from the company's policies and practices for hourly workers taking absences from work for personal or family illness because it related to the company's ordinary business operations, i.e., the company's management of its workforce, and "[did] not focus on an issue that transcends ordinary business matters"); *Bank of America Corp.* (avail. Feb. 19, 2014, *recon. denied* Mar. 10, 2014, *Comm. review denied* May 22, 2014) (concurring with the exclusion of a proposal that addressed compensation arrangements raising a significant policy issue because the proposal also encompassed non-incentive-based compensation arrangements that implicated the company's ordinary business operations); *Mattel, Inc.* (avail. Feb. 10, 2012) (concurring with the exclusion of a proposal that requested that the company require its suppliers to publish a report detailing their compliance with the International Council of Toy Industries Code of Business Practices, noting that the code encompasses "several topics that relate to . . . ordinary business operations and are not significant policy issues"); *PetSmart, Inc.* (avail. Mar. 24, 2011) (concurring with the exclusion of a proposal requesting the board to require its suppliers to certify that they had not violated "the Animal Welfare Act, the Lacey Act, or any state law equivalents" noting that "[a]lthough the humane treatment of animals is a significant policy issue, we note your view that the scope of the laws covered by the proposal is 'fairly broad in nature from serious violations such as animal abuse to violations of administrative matters such as record keeping'").

Therefore, even though the references in the Proposal and the Supporting Statement arise in the context of significant issues, the Proposal is excludable because it addresses how those issues implicate many day-to-day aspects of the operation of the Company's business. The fact is that, although there is a particularly heightened public discourse on civil rights and racial justice issues currently, those issues have always been important to the Company, and the Company assesses and manages for impacts of those issues as part of its management of the business. Moreover, to understand the scope of what would be encompassed by the Proposal, it is important to note that the Proposal is not limited to the Company's operations in any specific region, but broadly calls for an assessment of how the cited issues impact the Company's business overall. Such an assessment would therefore apply to the Company's operations around the world, and involve a range of localized impacts on the Company's business, as the issues of

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civil rights, equity, and diversity and inclusion are addressed differently in the numerous countries in which the Company operates, and are influenced by local conceptions of what constitutes “diversity” and the nuances of a particular region’s legal and social conceptions of “civil rights.”

Thus, while the Supporting Statement refers to a number of policy issues potentially implicated by the Company’s operations, the Proposal and the Supporting Statement broadly encompass numerous topics that do not raise significant policy issues. The Proposal calls for the Company instead to address not only the many effects the Company’s operations may have on the cited issues, but the innumerable impacts those issues have on the Company’s business in ways that do not raise significant policy issues within the meaning of Rule 14a-8(i)(7). Therefore, because the scope of the Proposal concerns matters relating to the Company’s ordinary business operations, the foregoing precedent supports its exclusion under Rule 14a-8(i)(7).

## 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(i)(7).

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](mailto: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 and Assistant Secretary, at (206) 266-2132.

Sincerely,



Ronald O. Mueller

Enclosures

cc: Mark Hoffman, Amazon.com, Inc.  
Kyle R. Seeley, State of New York, Office of the State Comptroller  
Chris C. Meyer, Everence Financial  
Lydia Kuykendal, Mercy Investment Services, Inc.  
Frances Nadolny, Adrian Dominican Sisters

Office of Chief Counsel  
Division of Corporation Finance  
January 25, 2021  
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Hugues Letourneau, Shareholder Association for Research & Education  
Rose Marie Stallbaumer, Monasterio Pan de Vida  
Alexis Fleming, Congregation of the Sisters of St. Joseph of Peace  
Vicki L. Cummings, Sisters of the Holy Names of Jesus and Mary U.S.-Ontario Province  
Corporation  
Bruce T. Herbert, Newground Social Investment

**EXHIBIT A**

**From:** CorpGov <[CorpGov@osc.ny.gov](mailto:CorpGov@osc.ny.gov)>  
**Sent:** Monday, December 7, 2020 1:38 PM  
**To:** [zapolsky@amazon.com](mailto:zapolsky@amazon.com)  
**Cc:** amazon-ir <[amazon-ir@amazon.com](mailto:amazon-ir@amazon.com)>; Kyle Seeley <[kseeley@osc.ny.gov](mailto:kseeley@osc.ny.gov)>  
**Subject:** Shareholder Request

Please see the attached copy of the New York State Common Retirement Fund's filing letter and shareholder proposal, which was also sent to you today via UPS. If you have any further questions regarding this transmission, please feel free to contact us.

Notice: This communication, including any attachments, is intended solely for the use of the individual or entity to which it is addressed. This communication may contain information that is protected from disclosure under State and/or Federal law. Please notify the sender immediately if you have received this communication in error and delete this email from your system. If you are not the intended recipient, you are requested not to disclose, copy, distribute or take any action in reliance on the contents of this information.

THOMAS P. DINAPOLI  
STATE COMPTROLLER



STATE OF NEW YORK  
OFFICE OF THE STATE COMPTROLLER

December 7, 2020

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

Dear Mr. Zapolsky,

The Comptroller of the State of New York, Thomas P. DiNapoli, is the Trustee of the New York State Common Retirement Fund (the "Fund") and the Administrative Head of the New York State and Local Retirement System. The Comptroller has authorized me to inform you of his intention to offer the enclosed shareholder proposal for consideration of stockholders at the next annual meeting. There may be co-filers on this proposal; the Comptroller will act as lead filer and the primary contact for possible engagement.

I submit the enclosed proposal to you in accordance with Rule 14a-8 of the Securities Exchange Act of 1934 and ask that it be included in your proxy statement.

A letter from J.P. Morgan Chase, the Fund's custodial bank, verifying the Fund's ownership of Amazon.com, Inc. shares, continually for over one year, is enclosed. The Fund intends to continue to hold at least \$2,000 worth of these securities through the date of the annual meeting.

We would be happy to discuss this initiative with you. Should Amazon.com, Inc. decide to endorse its provisions as company policy, the Comptroller will ask that the proposal be withdrawn from consideration at the annual meeting. Please feel free to contact me at [kseeley@osc.ny.gov](mailto:kseeley@osc.ny.gov) should you have any further questions on this matter. Additionally, please direct any mail correspondence related to this proposal to "New York State Common Retirement Fund" at 110 State Street, 14<sup>th</sup> Floor, Albany, NY 12236.

Sincerely,

A handwritten signature in blue ink that reads "Kyle R. Seeley". The signature is written in a cursive style with a large initial "K".

Kyle R. Seeley  
Corporate Governance Officer

Enclosures

## Civil Rights, Equity, Diversity and Inclusion Audit

### Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

### Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.<sup>1</sup> But some of Amazon’s actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon’s General Counsel as “not smart or articulate.”<sup>2</sup> The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.<sup>3</sup>
- Amazon’s disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.<sup>4</sup> Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.<sup>5</sup>
- Amazon’s fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.<sup>6</sup>

<sup>1</sup> <https://twitter.com/amazon/status/1267140211861073927>

<sup>2</sup> <https://www.vice.com/en/article/5dm8bx/leaked-amazon-memo-details-plan-to-smear-fired-warehouse-organizer-hes-not-smart-or-articulate>

<sup>3</sup> <https://www.law360.com/newyork/articles/1328761/amazon-case-shows-how-a-gc-s-barbs-can-sting-back>

<sup>4</sup> <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html> ; <https://www.bloomberg.com/news/articles/2020-06-30/amazon-covid-19-outbreak-worse-than-local-minnesota-community> ; <https://www.businessinsider.com/amazon-class-action-lawsuit-alleges-racial-discrimination-covid-19-response-2020-11> ; <https://www.bostonglobe.com/business/2017/01/31/fired-amazon-drivers-file-class-action-discrimination-complaints/tFiKVM12zNoxNXKmFJcgiN/story.html> ; <https://www.propublica.org/article/inside-documents-show-how-amazon-chose-speed-over-safety-in-building-its-delivery-network>

<sup>5</sup> <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9> ; <https://www.modo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032> ; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

<sup>6</sup> <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.<sup>7</sup>

Amazon has faced criticism regarding its products and services:

- Ring doorbell cameras and its app Neighbors have been criticized for leading users to disproportionately tag people of color as suspicious.<sup>8</sup>
- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.<sup>9</sup>
- Reports assert inconsistent implementation of policies prohibiting the sale of products on Amazon's platform that promote hatred.<sup>10</sup>

Following controversies, Facebook and Starbucks conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

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<sup>7</sup> <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

<sup>8</sup> <https://www.vice.com/en/article/qyvvzd/amazons-home-security-company-is-turning-everyone-into-cops>

<sup>9</sup> <http://sitn.hms.harvard.edu/flash/2021/racial-discrimination-in-face-recognition-technology/>

<sup>10</sup> <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>

# J.P.Morgan

Miriam G. Awad  
Vice President  
CIB Client Service Americas

December 7, 2020

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

Dear Mr. Zapolsky,

This letter is in response to a request by The Honorable Thomas P. DiNapoli, New York State Comptroller, regarding confirmation from JP Morgan Chase that the New York State Common Retirement Fund has been a beneficial owner of Amazon.com, Inc. continuously for at least one year as of and including December 7, 2020.

Please note that J.P. Morgan Chase, as custodian for the New York State Common Retirement Fund, held a total of 939,782 shares of common stock as of December 7, 2020 and continues to hold shares in the company. The value of the ownership stake continuously held by the New York State Common Retirement Fund had a market value of at least \$2,000.00 for at least twelve months prior to, and including, said date.

If there are any questions, please contact me at (212) 623 8481.

Regards,



Miriam Awad

cc: Kyle Seeley – NYSCRF  
John White - NYSCRF

**From:** Chris Meyer <[Chris.Meyer@everence.com](mailto:Chris.Meyer@everence.com)>

**Date:** December 14, 2020 at 1:08:39 PM PST

**To:** [zapolsky@amazon.com](mailto:zapolsky@amazon.com)

**Subject:** shareholder proposal

Dear Mr. Zapolsky,

Everence is co-filing the enclosed shareholder proposal on a racial equity audit. I have also included our filing letter and verification of ownership. These materials have also been sent by regular mail.

The lead filer for this resolution is the New York State Comptroller.

Please let me know if you have any questions.

Thanks,  
Chris

**Chris Meyer**

Manager, Stewardship Investing Advocacy & Research  
Everence Financial  
Advisor to Praxis Mutual Funds

1110 N. Main Street  
Goshen, IN 46528  
T: (574) 533-9515 x 3291  
[www.everence.com](http://www.everence.com)  
[www.praxismutualfunds.com](http://www.praxismutualfunds.com)

**Disclaimer**

This information is intended only for the individual or entity named. If you are not the intended recipient, do not use or disclose this information. If you received this e-mail in error, please delete or otherwise destroy it and contact us at (800) 348-7468 so we can take steps to avoid such transmission errors in the future. Thank you.



Everence Financial  
1110 North Main Street  
Post Office Box 483  
Goshen, IN 46527  
[www.everence.com](http://www.everence.com)

Toll-free: (800) 348-7468  
T: (574) 533-9511

December 14, 2020

David A. Zapolsky  
Senior Vice President, General Counsel and Secretary  
Amazon.com, Inc.  
410 Terry Avenue North  
Seattle, WA 98109  
[zapolsky@amazon.com](mailto:zapolsky@amazon.com)

Dear Mr. Zapolsky,

On behalf of the Praxis Growth Index Fund, Everence Financial is co-filing the enclosed shareholder resolution requesting a racial equity audit, for inclusion in Amazon's proxy statement pursuant to Rule 14a-8 of the General Rules and Regulations of the Securities Exchange Act of 1934.

Everence Financial is a co-filer of this proposal with the New York State Comptroller as lead filer. The New York State Comptroller reserves the right to withdraw the proposal.

Everence is the stewardship agency of Mennonite Church USA with \$5 billion of socially invested assets under management. Everence Capital Management is the advisor to Praxis Mutual Funds, and as such, conducts all investment related activities of the fund family, including filing shareholder resolutions and directing proxy voting.

The Praxis Growth Index Fund is the beneficial owner of more than \$2,000 worth of Amazon stock. It has held the shares for over one year and will continue to hold sufficient shares in the company through the date of the annual shareholders' meeting. Verification of ownership will follow via a separate letter.

If you need to contact me, I can be reached at 574-533-9515 ext. 3291 or [chris.meyer@everence.com](mailto:chris.meyer@everence.com).

Sincerely,

A handwritten signature in black ink that reads "Chris C. Meyer".

Chris C. Meyer  
Manager, Stewardship Investing Advocacy & Research  
Everence Financial and the Praxis Mutual Funds

## Civil Rights, Equity, Diversity and Inclusion Audit

### Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

### Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.<sup>1</sup> But some of Amazon’s actions have been criticized as inconsistent with that pledge:

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- Amazon’s fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.<sup>6</sup>

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<sup>2</sup> <https://www.vice.com/en/article/5dm8bx/leaked-amazon-memo-details-plan-to-smear-fired-warehouse-organizer-hes-not-smart-or-articulate>

<sup>3</sup> <https://www.law360.com/newyork/articles/1328761/amazon-case-shows-how-a-gc-s-barbs-can-sting-back>

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<sup>5</sup> <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032>; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

<sup>6</sup> <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.<sup>7</sup>

Amazon has faced criticism regarding its products and services:

- Ring doorbell cameras and its app Neighbors have been criticized for leading users to disproportionately tag people of color as suspicious.<sup>8</sup>
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Following controversies, Facebook and Starbucks conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

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<sup>7</sup> <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

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<sup>9</sup> <http://sitn.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

<sup>10</sup> <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>



Fund Custody  
Trust Technology and Support Services  
1555 N. Rivercenter Drive, Suite 302  
Milwaukee, WI 53212  
usbank.com

12-14-20

Mr. Chris C. Meyer  
Manager, Advocacy and Research  
Everence Financial and the Praxis Mutual Funds  
1110 North Main Street  
PO Box 483  
Goshen, IN 46527

Dear Mr. Meyer:

This letter is in response to your request for confirmation that the following account is currently the beneficial owner of **Amazon.com, Inc. (Cusip: 023135106)**. These securities are currently held by U.S. Bank as the accountholder's custodian. We furthermore verify that the account has held a minimum of \$2,000 worth of Amazon.com, Inc. shares for the one-year period preceding and including December 14, 2020.

**Praxis Growth Index Fund/Account    \*\*\*    8,700 shares**

This letter also confirms that the aforementioned shares of stock are registered with U.S. Bank, Participant Number 2803, at the Depository Trust Company.

Sincerely,

*Michael Cordelli*

Michael Cordelli  
Global Fund Custody Services- Account Manager  
c. 414.639.0313 | f. 833.740.0379 |

U.S. Bank  
RiverCenter (Schlitz Park)  
1555 N Rivercenter Dr Suite 302, Milwaukee, WI 53212 | MK-WI-S302 | www.usbank.com

**From:** "Krausa, Laura" <[LauraKrausa@catholichealth.net](mailto:LauraKrausa@catholichealth.net)>  
**Date:** December 15, 2020 at 7:36:07 AM PST  
**To:** [zapolsky@amazon.com](mailto:zapolsky@amazon.com)  
**Cc:** [kseeley@osc.ny.gov](mailto:kseeley@osc.ny.gov), "Wokaty, Julie" <[jwokaty@iccr.org](mailto:jwokaty@iccr.org)>  
**Subject:** Co-Filing Notice Racial Equity Audit Proposal

Hello Mr. Zapolsky,

Hoping this email finds you well and safe in these challenging times. I am writing to let you know that CommonSpirit Health is co-filing the attached resolution with NY State Common Retirement Fund, who is the lead filer. I actually sent a hard copy by FedEx yesterday – you should receive it today. If you have any questions, please let me know.

Best wishes for a peaceful and blessed holiday season,  
Laura

**Laura Krausa**  
System Director Advocacy Programs  
Advocacy

**CommonSpirit Health®**

303-383-2748 (O)  
303-818-4307 (M)  
[laurakrausa@catholichealth.net](mailto:laurakrausa@catholichealth.net)

Caution: This email is both proprietary and confidential, and not intended for transmission to (or receipt by) any unauthorized person(s). If you believe that you have received this email in error, do not read any attachments. Instead, kindly reply to the sender stating that you have received the message in error. Then destroy it and any attachments. Thank you.



December 14, 2020

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

Dear Mr. Zapolsky,

CommonSpirit Health is a nonprofit, Catholic health system dedicated to advancing health for all people. With a team of approximately 125,000 employees and 25,000 physicians and advanced practice clinicians, CommonSpirit Health operates 137 hospitals and more than 1000 care sites across 21 states.

As a religiously sponsored organization, CommonSpirit seeks to reflect its mission, vision and values in its investment decisions. As one of the nation's largest health care providers, we are particularly concerned with racial equity as we all too often witness the impacts of health inequities on communities of color. Workplaces that promote racial equity, diversity, inclusion and the civil rights granted to each of us and inherent to our human dignity are essential.

Through this letter we notify the company of our intention to co-file the enclosed resolution, the primary filer of which is the NY State Common Retirement Fund. CommonSpirit is the beneficial owner of more than \$2,000 worth of stock in Amazon, Inc. CommonSpirit has held these shares continuously for over twelve months and will continue to do so at least until after the next annual meeting of shareholders. A letter of verification of ownership is enclosed.

I am authorized to notify you of our intention to present the attached proposal for consideration and action by the stockholders at the next annual meeting. I submit this resolution for inclusion in the proxy statement, in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934.

NY State Common Retirement Fund as lead filer is authorized to negotiate on behalf of CommonSpirit Health any potential withdrawal of this proposal. Please direct any correspondence relating to this filing to Kyle Seeley, [kseeley@osc.ny.gov](mailto:kseeley@osc.ny.gov).

It is our tradition and preference as a religiously sponsored organization to participate in dialogue with companies and we appreciate the Company's commitment to this ongoing engagement. Thank you for

your attention to our concerns. We hope that submission of this proposal will lead to greater transparency regarding the issues our proposal raises.

Sincerely,

A handwritten signature in black ink that reads "Laura Krausa". The signature is fluid and cursive, with the first name "Laura" written in a larger, more prominent script than the last name "Krausa".

Laura Krausa, MNM  
System Director Advocacy Programs

Attachments: Shareholder Resolution, Verification of Ownership

CC: Kyle Seely, NY State Common Retirement Fund; Julie Wokaty, Interfaith Center on Corporate Responsibility

## Civil Rights, Equity, Diversity and Inclusion Audit

### Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

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<sup>5</sup> <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032>; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

<sup>6</sup> <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

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- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.<sup>9</sup>
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We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

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<sup>7</sup> <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

<sup>8</sup> <https://www.vice.com/en/article/qvyyzd/amazons-home-security-company-is-turning-everyone-into-cops>

<sup>9</sup> <http://sitn.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

<sup>10</sup> <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>



December 14, 2020

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

Re: CommonSpirit Health

Dear Corporate Secretary,

This letter will certify that as of December 14, 2020, Northern Trust held for the beneficial interest of CommonSpirit Health, 22 shares of Amazon.com, Inc. We confirm that CommonSpirit Health has beneficial ownership of at least \$2,000 in market value of the voting securities of Amazon.com, Inc., and that such beneficial ownership has existed continuously for at least one year including a one-year period preceding and including December 14, 2020, in accordance with rule 14a-8 of the Securities Exchange Act of 1934. Further, it is CommonSpirit Health, intent to hold at least \$2,000 in market value through the next annual meeting.

We also confirm that as of the filing date, December 14, 2020, CommonSpirit Health held 13,103 additional shares of Amazon.com, Inc. with a market value of \$41,365,777.

Please be advised, Northern Trust is a DTC Participant, whose DTC number is 2669.

If you have any questions, please feel free to give me a call.

Sincerely,

Jennifer W. Beattie  
Senior Vice President  
312-630-6041



ADRIAN DOMINICAN SISTERS  
1257 East Siena Heights  
Drive Adrian, Michigan  
49221-1793  
517-266-3400 Phone  
517-266-3524 Fax

Portfolio Advisory Board

December 14, 2020

David Zapolsky  
Corporate Secretary  
Amazon.com, Inc.  
410 Terry Ave. North  
Seattle, WA 98109

RECEIVED

DEC 15 2020

AMAZON.COM, INC.  
LEGAL DEPARTMENT

Dear Mr. Zapolsky:

The Portfolio Advisory Board for the Adrian Dominican Sisters (ADS) has long been concerned not only with the financial returns of its investments, but also with the social and ethical implications of its investments. We believe that a demonstrated corporate responsibility in matters of the environment, social and governance concerns fosters long-term business success. The Adrian Dominican Sisters, a long-term investor, are currently the beneficial owner of shares of Amazon.com Inc.

ADS requests that the Board of Directors commission a racial equity audit analyzing Amazon's impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon's business.

The Adrian Dominican Sisters are co-filing the enclosed shareholder proposal with lead filer New York State Common Retirement Fund for inclusion in the 2021 proxy statement, in accordance with Rule 14a-8 of the General Rules and Regulations of the Securities Exchange Act of 1934. ADS been a shareholder continuously for more than one year holding at least \$2,000 in market value and will continue to invest in at least the requisite number of shares for proxy resolutions through the annual shareholders' meeting. A representative of the filers will attend the Annual Meeting to move the resolution as required by SEC rules. The verification of ownership by our custodian, a DTC participant, is enclosed with this letter. We authorize New York State Common Retirement Fund to withdraw on our behalf if an agreement is reached. We respectfully request direct communications from Amazon and to have our supporting statement and organization name included in the proxy statement.

We look forward to having productive conversations with the company in the near future. Please direct all future correspondence on this filing, including an email acknowledgement of receipt of this letter and resolution, to Lydia Kuykendal, representative of the Adrian Dominican Sisters, email: [lkuykendal@mercyinvestments.org](mailto:lkuykendal@mercyinvestments.org); phone: 317-910-8581; address: 2039 No. Geyer Rd., St. Louis, MO 63131.

Best regards,

Frances Nadolny, OP

Administrator

Adrian Dominican Sisters

[www.pab.adriandominicans.org](http://www.pab.adriandominicans.org)

## Civil Rights, Equity, Diversity and Inclusion Audit

### Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

### Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.<sup>1</sup> But some of Amazon’s actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon’s General Counsel as “not smart or articulate.”<sup>2</sup> The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.<sup>3</sup>
- Amazon’s disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.<sup>4</sup> Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.<sup>5</sup>
- Amazon’s fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.<sup>6</sup>

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<sup>1</sup> <https://twitter.com/amazon/status/1267140211861073927>

<sup>2</sup> <https://www.vice.com/en/article/5dm8bx/leaked-amazon-memo-details-plan-to-smear-fired-warehouse-organizer-hes-not-smart-or-articulate>

<sup>3</sup> <https://www.law360.com/newyork/articles/1328761/amazon-case-shows-how-a-gc-s-barbs-can-sting-back>

<sup>4</sup> <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html> ; <https://www.bloomberg.com/news/articles/2020-06-30/amazon-covid-19-outbreak-worse-than-local-minnesota-community> ; <https://www.businessinsider.com/amazon-class-action-lawsuit-alleges-racial-discrimination-covid-19-response-2020-11> ; <https://www.bostonglobe.com/business/2017/01/31/fired-amazon-drivers-file-class-action-discrimination-complaints/tFiKVM12zNoxNXKmFJcgiN/story.html> ; <https://www.propublica.org/article/inside-documents-show-how-amazon-chose-speed-over-safety-in-building-its-delivery-network>

<sup>5</sup> <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9> ; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032> ; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

<sup>6</sup> <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.<sup>7</sup>

Amazon has faced criticism regarding its products and services:

- Ring doorbell cameras and its app Neighbors have been criticized for leading users to disproportionately tag people of color as suspicious.<sup>8</sup>
- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.<sup>9</sup>
- Reports assert inconsistent implementation of policies prohibiting the sale of products on Amazon's platform that promote hatred.<sup>10</sup>

Following controversies, Facebook and Starbucks conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

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<sup>8</sup> <https://www.vice.com/en/article/qvyyzd/amazons-home-security-company-is-turning-everyone-into-cops>

<sup>9</sup> <http://sitn.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

<sup>10</sup> <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>

December 14, 2020

David Zapolsky  
Corporate Secretary  
Amazon.com, Inc.  
410 Terry Ave. North  
Seattle, WA 98109

RE: Adrian Dominican Sisters Account at Comerica

Dear David Zapolsky,

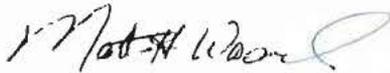
Regarding the request for verification of holdings, the above referenced account currently holds 758.00 units of Amazon common stock.

The attached tax lot detail indicates the date the stock was acquired.

Also, please note that Comerica, Inc is a DTC participant.

Please do not hesitate to contact me with any questions.

Sincerely,



Matthew H. Wasmund  
V.P., Sr. Relationship Manager

Account:

~~XXXXXXXXXX~~  
ADRIAN DOMINICAN SISTERS TROWE PRICE  
GROWTH

Administrator: MATTHEW WASMUND @ 313-222-7092

Investment Officer: T. ROWE PRICE ASSOCIATE INC

Investment Authority: None

Investment Objective:

Lot Select Method: LIFO

Cusip	Security Name	Ticker	Price	% Market	Market Value	
023135106	AMAZON COM INC	AMZN	3,116.420		2,362,246.36	
Tax Lot	Acquisition Date	Portfolio	Units	Tax Cost	Market Value	Unrealized Gain/Loss
1	05/04/2005	PRINCIPAL	389.000000	13,234.67	1,212,287.38	1,199,052.71
2	11/09/2005	PRINCIPAL	100.000000	4,157.20	311,642.00	307,484.80
3	06/16/2006	PRINCIPAL	200.000000	6,985.40	623,284.00	616,298.60
4	06/20/2006	PRINCIPAL	69.000000	2,448.87	215,032.98	212,584.11
* TOTAL *			758.000000	26,826.14	2,362,246.36	2,335,420.22
Unit Status			Number of Units	Tax Cost	Market Value	
Settled			758.000000	26,826.14	2,362,246.36	
Registration			Number of Units			
DTC - C/C			758.000000			

**From:** Anthony Schein <[aschein@share.ca](mailto:aschein@share.ca)>

**Sent:** Tuesday, December 15, 2020 9:07 AM

**To:** [zapolsky@amazon.com](mailto:zapolsky@amazon.com)

**Cc:** Mritunjay (MJ) Sinha <[msinha@catherinedonnellyfoundation.org](mailto:msinha@catherinedonnellyfoundation.org)>; Hugues Letourneau <[hletourneau@share.ca](mailto:hletourneau@share.ca)>

**Subject:** RE: Correspondence sent on behalf of the Catherine Donnelly Foundation

Dear Mr. Zapolsky:

Please see the attached correspondence, sent on behalf of my client, MJ Sinha, Director of Finance and Investment, the Catherine Donnelly Foundation, regarding a shareholder proposal for the company's 2021 annual meeting.

Documentation regarding the Foundation's holdings will be transmitted from their custodian under separate cover.

Please note that the New York State Common Retirement Fund is the lead filer of this proposal.

I trust the paper work is in order. If there are any questions, please don't hesitate to contact me.

Sincerely,

**Anthony Schein**

Director of Shareholder Advocacy  
He/Him

---

T:+1.416.306.6462 [www.share.ca](http://www.share.ca)



SHARE's Toronto office is located on the territories of the Mississaugas of the Credit, Anishnabeg, Chippewa, Haudenosaunee and Wendat peoples.



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**February 16-19 2021**

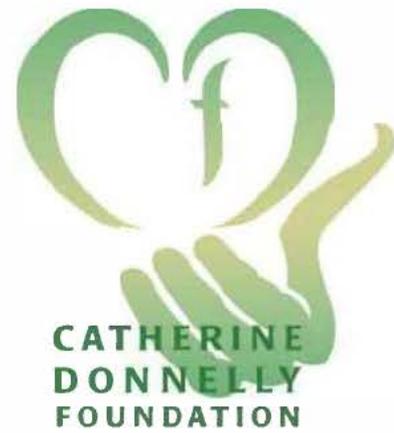
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**Rising to the Challenge**

December 15, 2020

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

*Via Email only to [zapolsky@amazon.com](mailto:zapolsky@amazon.com)*



Re: Shareholder Proposal for Circulation at 2021 Annual General Meeting (AGM)

Dear Mr. Zapolsky:

On behalf of the Catherine Donnelly Foundation, I am writing to give notice that pursuant to the 2020 Proxy Statement of Amazon.com Inc (the "Company") and Rule 14a-8 under the Securities Exchange Act of 1934, the Foundation intends to present the attached proposal (the "Proposal") at the 2021 annual meeting of shareholders (the "Annual Meeting"). The New York State Common Retirement Fund is the lead filer of this proposal.

We hereby request that the proposal and the enclosed supporting statement be included in, or attached to, the management proxy statement to be issued in respect of the 2021 Annual Meeting for consideration by shareholders. We further request that the proposal be identified on the Annual Meeting's form of proxy as a matter to be voted for or against by the beneficial and registered shareholders of the Company.

Please direct all questions and correspondence regarding the Proposal to Hugues Letourneau, Manager, Responsible Investment Leadership at the Shareholder Association for Research and Education, SHARE at [hletourneau@share.ca](mailto:hletourneau@share.ca).

Sincerely,

A handwritten signature in black ink that reads "Mritunjay Sinha".

Mritunjay (MJ) Sinha, M.B.A, B.Eng  
Director of Finance & Investment  
Catherine Donnelly Foundation

Enc: Shareholder Proposal

## Civil Rights, Equity, Diversity and Inclusion Audit

### Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing **Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business.** The audit may, **in the board’s discretion,** be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

### Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.<sup>1</sup> But some of **Amazon’s actions have been** criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and **subsequently described by Amazon’s General Counsel as “not smart or articulate.”**<sup>2</sup> The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.<sup>3</sup>
- **Amazon’s disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.**<sup>4</sup> Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.<sup>5</sup>
- **Amazon’s fulfillment and distribution facilities,** and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.<sup>6</sup>

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<sup>3</sup> <https://www.law360.com/newyork/articles/1328761/amazon-case-shows-how-a-gc-s-barbs-can-sting-back>

<sup>4</sup> <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html> ; <https://www.bloomberg.com/news/articles/2020-06-30/amazon-covid-19-outbreak-worse-than-local-minnesota-community> ; <https://www.businessinsider.com/amazon-class-action-lawsuit-alleges-racial-discrimination-covid-19-response-2020-11> ; <https://www.bostonglobe.com/business/2017/01/31/fired-amazon-drivers-file-class-action-discrimination-complaints/tFiKVM12zNoxNXXmFJcgiN/story.html> ; <https://www.propublica.org/article/inside-documents-show-how-amazon-chose-speed-over-safety-in-building-its-delivery-network>

<sup>5</sup> <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032>; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

<sup>6</sup> <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.<sup>7</sup>

Amazon has faced criticism regarding its products and services:

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We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the **impacts of those issues on Amazon's business.**

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<sup>8</sup> <https://www.vice.com/en/article/qvyvzd/amazons-home-security-company-is-turning-everyone-into-cops>

<sup>9</sup> <http://sitn.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

<sup>10</sup> <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>

# Amazon proposal - for your signature.

Final Audit Report

2020-12-15

Created:	2020-12-15
By:	Anthony Schein (aschein@share.ca)
Status:	Signed
Transaction ID:	CBJCHBCAABAApdSzWjEVc1J1GjaShQaO1jUYTLxu1I26

## "Amazon proposal - for your signature." History

-  Document created by Anthony Schein (aschein@share.ca)  
2020-12-15 - 4:34:15 PM GMT- IP address: 45.72.249.91
-  Document emailed to Mritunjay (MJ) Sinha (msinha@catherinedonnellyfoundation.org) for signature  
2020-12-15 - 4:35:03 PM GMT
-  Email viewed by Mritunjay (MJ) Sinha (msinha@catherinedonnellyfoundation.org)  
2020-12-15 - 4:38:37 PM GMT- IP address: 24.246.59.61
-  Document e-signed by Mritunjay (MJ) Sinha (msinha@catherinedonnellyfoundation.org)  
Signature Date: 2020-12-15 - 4:47:42 PM GMT - Time Source: server- IP address: 24.246.59.61
-  Agreement completed.  
2020-12-15 - 4:47:42 PM GMT

**From:** Anthony Schein <[aschein@share.ca](mailto:aschein@share.ca)>

**Sent:** Tuesday, December 15, 2020 11:52 AM

**To:** [zapolsky@amazon.com](mailto:zapolsky@amazon.com)

**Cc:** Mritunjay (MJ) Sinha <[msinha@catherinedonnellyfoundation.org](mailto:msinha@catherinedonnellyfoundation.org)>; Hugues Letourneau <[hletourneau@share.ca](mailto:hletourneau@share.ca)>

**Subject:** Custodian letter

Dear Mr. Zapolsky:

Further to the below, please see the custodian's documentation, confirming the Foundation's ownership, attached.

Sincerely,

**Anthony Schein**

Director of Shareholder Advocacy



**December 15, 2020**

**RE: Amazon.com Inc.**

**ISIN: US0231351067**

**CUSIP: 023135106**

**Ticker: AMZN**

To Whom It May Concern:

Please be advised that we wish to confirm 350 shares of the above security were continuously beneficially owned by The Catherine Donnelly Foundation for a period of one year (from December 15, 2019 to December 15, 2020) and held in the name of ScotiaMcleod through the Depository Trust Company REF #DTC5011.

The Catherine Donnelly Foundation has the authority to vote these shares at the upcoming 2021 annual general meeting of shareholders on the condition that they are still holding these shares as of the meeting record date.

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

Sincerely,

A handwritten signature in black ink that reads 'E. Martin'.

**Eleanor Martin, Administrative Associate**

ScotiaMcleod

416-862-5833

Eleanor.martin@scotiawealth.com

December 24, 2020

**VIA OVERNIGHT MAIL AND EMAIL**

Hugues Letourneau  
Shareholder Association for Research and Education  
1155 Robson Street, Suite 510  
Vancouver, BC V6E 1B5  
hletourneau@share.ca

Dear Mr. Letourneau:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 15, 2020, the shareholder proposal submitted by the Catherine Donnelly Foundation (the “Proponent”) entitled “Civil Rights, Equity, Diversity and Inclusion Audit” 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. 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. The Proponent’s December 15, 2020 correspondence did not include such a statement. To remedy this defect, 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.

# GIBSON DUNN

Hugues Letourneau  
December 24, 2020  
Page 2

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](mailto: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

cc: Mritunjay Sinha, Catherine Donnelly Foundation

**From:** Anthony Schein <[aschein@share.ca](mailto:aschein@share.ca)>

**Sent:** Wednesday, January 6, 2021 6:52 PM

**To:** Mueller, Ronald O. <[RMueller@gibsondunn.com](mailto:RMueller@gibsondunn.com)>

**Subject:** Letter Dated December 24, 2020, regarding shareholder proposal for Amazon

[External Email]

Dear Mr. Mueller,

We are in receipt of your letter, dated December 24. I have contacted my client, and will respond shortly to correct the minor deficiencies you have identified.

Please note that we did not receive an electronic copy of the message. We have checked our Junk Mail and spam filters to confirm. The letter is dated December 24, and was sent via overnight mail, which would have arrived on Christmas Day. I trust that you will accept a formal response from my client by close of business Friday, January 8 as sufficient to meet the timelines. Please confirm.

Respectfully,

**Anthony Schein**

Director of Shareholder Advocacy

He/Him

---

T: +1.416.306.6462 [www.share.ca](http://www.share.ca)



SHARE's Toronto office is located on the territories of the Mississaugas of the Credit, Anishnabeg, Chippewa, Haudenosaunee and Wendat peoples.



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**February 16-19 2021**

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**Rising to the Challenge**

**From:** Anthony Schein <[aschein@share.ca](mailto:aschein@share.ca)>  
**Sent:** Thursday, January 7, 2021 8:57 AM  
**To:** [zapolsky@amazon.com](mailto:zapolsky@amazon.com); Mueller, Ronald O. <[RMueller@gibsondunn.com](mailto:RMueller@gibsondunn.com)>  
**Cc:** Hugues Letourneau <[hletourneau@share.ca](mailto:hletourneau@share.ca)>; Mritunjay (MJ) Sinha <[msinha@catherinedonnellyfoundation.org](mailto:msinha@catherinedonnellyfoundation.org)>  
**Subject:** RE: Letter dated December 24, 2020 regarding shareholder proposal

[External Email]

Dear Mr. Zapolsky and Mr. Mueller:

Please see the attached correspondence, sent on behalf of our client, the Catherine Donnelly Foundation, in response to your letter of December 24, noting certain deficiencies in the submission of a shareholder proposal for the company's next annual meeting.

I trust everything is in order. Please confirm receipt of this message and let us know if you require anything further.

Due to public health measures in place in Canada related to Covid-19 our staff and Foundation staff are working remotely. We would appreciate that any further correspondence be sent via email. I note that your previous letter of December 24, 2020 was not received via email to either my colleagues Hugues Letourneau, or to my client, MJ Sinha, and would have arrived at our offices on Christmas Day, December 25. Both Mr. Sinha and Mr. Letourneau have confirmed that the message was not blocked by any "spam" filters.

Sincerely,

**Anthony Schein**  
Director of Shareholder Advocacy  
He/Him

---

T: +1.416.306.6462 [www.share.ca](http://www.share.ca)



SHARE's Toronto office is located on the territories of the Mississaugas of the Credit, Anishnabeg, Chippewa, Haudenosaunee and Wendat peoples.

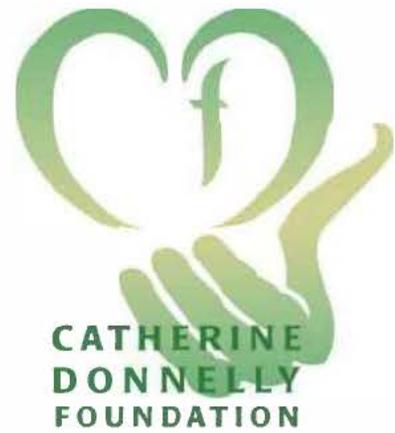


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**February 16-19 2021**

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**Rising to the Challenge**



Jan 7, 2021

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

Mr. Ronald O. Mueller  
Gibson, Dunn & Associates,  
1050 Connecticut Ave N.W.  
Washington, D.C., United States  
20036-5306

*Via Email only to [zapolsky@amazon.com](mailto:zapolsky@amazon.com) and [rmueller@gibsondunn.com](mailto:rmueller@gibsondunn.com)*

Re: Correspondence dated December 24, 2020 regarding shareholder proposal for Circulation at 2021 Annual General Meeting (AGM)

Dear Mr. Zapolsky and Mr. Mueller:

Further to your letter of December 24, 2020, identifying deficiencies in the shareholder proposal submitted December 15, 2020, I am writing to correct these deficiencies.

On behalf of the Catherine Donnelly Foundation, I am writing to give notice that pursuant to the 2020 Proxy Statement of Amazon.com Inc (the "Company") and Rule 14a-8 under the Securities Exchange Act of 1934, the Foundation intends to present the attached proposal (the "Proposal") at the 2021 annual meeting of shareholders (the "Annual Meeting"). The New York State Common Retirement Fund is the lead filer of this proposal.

You are in receipt of documentation from our custodian, dated December 15, 2020, and enclosed herein, indicating that 350 shares of the security were continuously beneficially owned by The Catherine Donnelly Foundation for a period of one year (from December 15, 2019 to December 15, 2020) and held in the name of ScotiaMcLeod through the Depository Trust Company REF #DTC5011. The letter further certifies that the Catherine Donnelly Foundation has the authority to vote these shares at the upcoming 2021 annual general meeting of shareholders on the condition that they are still holding these shares as of the meeting record date.

On behalf of the Foundation, I can confirm that the Foundation intends to continue its ownership of the Shares through the date on which the Annual Meeting is held.

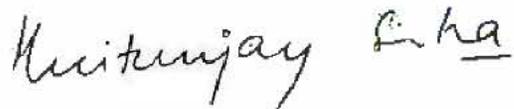
I declare that Foundation has no "material interest" other than that believed to be shared by stockholders of the Company generally. The Foundation will promptly notify the Company in writing if any of this information changes.

We hereby request that the proposal and the enclosed supporting statement be included in, or attached to, the management proxy statement to be issued in respect of the 2021 Annual Meeting for consideration by shareholders. We further request that the proposal be identified on the Annual

Meeting's form of proxy as a matter to be voted for or against by the beneficial and registered shareholders of the Company.

Please direct all questions and correspondence regarding the Proposal to Hugues Letourneau, Manager, Responsible Investment Leadership at the Shareholder Association for Research and Education, SHARE at [hletourneau@share.ca](mailto:hletourneau@share.ca).

Sincerely,

A handwritten signature in black ink that reads "Mritunjay Sinha". The signature is written in a cursive style, with the first name "Mritunjay" and the last name "Sinha" clearly legible.

Mritunjay (MJ) Sinha, M.B.A, B.Eng  
Director of Finance & Investment  
Catherine Donnelly Foundation

Enc: December 15, 2020 Letter to Mr. Zapolsky, Shareholder Proposal; Custodian Letter Dated December 15, 2020

# 21-01-06 re December 24 correspondence

Final Audit Report

2021-01-07

Created:	2021-01-06
By:	Anthony Schein (aschein@share.ca)
Status:	Signed
Transaction ID:	CBJCHBCAABAANL-gKldRQeM6_oYt4nhgDbfbg5fJ1CIV

## "21-01-06 re December 24 correspondence" History

-  Document created by Anthony Schein (aschein@share.ca)  
2021-01-06 - 11:42:30 PM GMT - IP address: 216.154.29.255
-  Document emailed to Mritunjay Sinha (msinha@catherinedonnellyfoundation.org) for signature  
2021-01-06 - 11:43:42 PM GMT
-  Email viewed by Mritunjay Sinha (msinha@catherinedonnellyfoundation.org)  
2021-01-06 - 11:47:46 PM GMT - IP address: 24.246.59.61
-  Document e-signed by Mritunjay Sinha (msinha@catherinedonnellyfoundation.org)  
Signature Date: 2021-01-07 - 8:37:59 AM GMT - Time Source: server- IP address: 24.246.59.61
-  Agreement completed.  
2021-01-07 - 8:37:59 AM GMT

**From:** McCracken, Barbara <[bmccracken@mountosb.org](mailto:bmccracken@mountosb.org)>  
**Sent:** Wednesday, December 16, 2020 8:50 AM  
**To:** [zapolsky@amazon.com](mailto:zapolsky@amazon.com)  
**Subject:** Fwd: Attached Image

David Zapolsky, Please find attached a letter to you and our stockholder resolution regarding an inclusion audit. Thanks for taking care of this matter.  
Stay well. Blessings, Barbara McCracken (assistant to Rose Marie Stallbaumer)

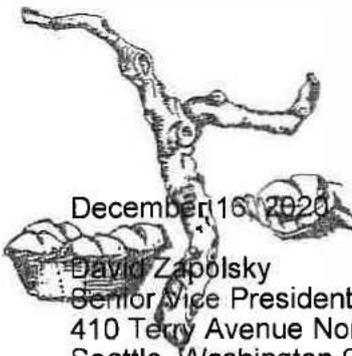
----- Forwarded message -----

**From:** **Mount Saint Scholastica** <[scanner@mountosb.org](mailto:scanner@mountosb.org)>  
**Date:** Wed, Dec 16, 2020 at 10:14 AM  
**Subject:** Attached Image  
**To:** b. mccracken <[bmccracken@mountosb.org](mailto:bmccracken@mountosb.org)>

## Monasterio Pan de Vida

---

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



December 16, 2020

David Zapolsky  
Senior Vice President, General Counsel and Corporate Secretary  
410 Terry Avenue North  
Seattle, Washington 98109

Email: [zapolsky@amazon.com](mailto:zapolsky@amazon.com)

Dear Mr. Zapolsky:

I am writing you on behalf of Monasterio Pan De Vida to co-file the stockholder resolution on Civil Rights, Equity, Diversity and Inclusion Audit. In brief, the proposal states: **RESOLVED**, shareholders of Amazon.com, Inc. ("Amazon") request that the Board of Directors commission a racial equity audit analyzing Amazon's impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon's business. The audit may, in the board's discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon's website.

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with NY State Common Retirement Fund. I submit it for inclusion in the 2021 proxy statement for consideration and action by the shareholders at the 2021 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We are the beneficial owner, as defined in Rule 13d-3 of the Securities Exchange Act of 1934, of 7 number of Amazon.com, Inc. or \$2,000 worth of the shares.

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

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider NY State Common Retirement Fund the lead filer of this resolution. As such, NY State Common Retirement Fund, serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Kyle Seeley, of NY State Common Retirement Fund who may be reached by email: [kseeley@osc.ny.gov](mailto:kseeley@osc.ny.gov).

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

Sincerely,

Rose Marie Stallbaumer, OSB, Investment Representative

## 2021 Amazon.com, Inc. Civil Rights, Equity, Diversity and Inclusion Audit

**RESOLVED:** Shareholders of Amazon.com, Inc. ("Amazon") request that the Board of Directors commission a racial equity audit analyzing Amazon's impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon's business. The audit may, in the board's discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon's website.

### Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.<sup>1</sup> But some of Amazon's actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon's General Counsel as "not smart or articulate."<sup>2</sup> The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.<sup>3</sup>
- Amazon's disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.<sup>4</sup> Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.<sup>5</sup>
- Amazon's fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhiteneighborhoods.<sup>6</sup>
- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.<sup>7</sup>

Amazon has faced criticism regarding its products and services:

- Ring doorbell cameras and its app Neighbors have been criticized for leading users to disproportionately tag people of color as suspicious.<sup>8</sup>
- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.<sup>9</sup>
- Reports assert inconsistent implementation of policies prohibiting the sale of products on Amazon's platform that promote hatred.<sup>10</sup>

Following controversies, Facebook and Starbucks conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

<sup>1</sup> <https://twitter.com/amazon/status/1267140211861073927>

<sup>2</sup> <https://www.vice.com/en/article/5dm8bx/leaked-amazon-memo-details-plan-to-smear-fired-warehouse-organizer-hes-not-smart-or-articulate>

<sup>3</sup> <https://www.law360.com/newyork/articles/1328761/amazon-case-shows-how-a-g-c-s-barbs-can-sting-back>

<sup>4</sup> <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html>; <https://www.bloomberg.com/news/articles/2020-06-30/amazon-covid-19-outbreak-worse-than-local-minnesota-community>; <https://www.businessinsider.com/amazon-class-action-lawsuit-alleges-racial-discrimination-covid-19-response-2020-11>; <https://www.bostonglobe.com/business/2017/01/31/fired-amazon-drivers-file-class-action-discrimination-complaints/tFKVM12zNoxNXKmFJcgin/story.html>; <https://www.propublica.org/article/inside-documents-show-how-amazon-chose-speed-over-safety-in-building-its-delivery-network>

<sup>5</sup> <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032>; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

<sup>6</sup> <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

<sup>7</sup> <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

<sup>8</sup> <https://www.vice.com/en/article/qvyvzd/amazons-home-security-company-is-turning-everyone-into-cops>

<sup>9</sup> <http://siti.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

<sup>10</sup> <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>

---

**From:** Herbert, Jody A - WICHITA KS <jody\_a\_herbert@ml.com>  
**Sent:** Wednesday, December 16, 2020 11:09 AM  
**To:** zapolsky@amazon.com  
**Subject:** Share Holder resolution  
**Attachments:** image004.png; Amazon Terreon 12-16-2020.pdf; last pg TIF 11-2020.pdf

## Jody Herbert

Wealth Management Client Associate

### **Merrill Lynch Wealth Management**

Geringer Laub Wealth Management Group

Merrill Lynch, Pierce, Fenner & Smith Inc.

2959 N Rock Rd #200

Wichita, KS 67226

T 316-631-3513 Toll Free 800-518-9916 F 316-665-4912

[jody\\_a\\_herbert@ml.com](mailto:jody_a_herbert@ml.com)

Connect with us:   



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Jody Herbert  
Wealth Management Client Associate  
Merrill  
2959 N Rock Rd Suite 200  
Wichita KS 67226-1193  
316-631-3513



December 16, 2020

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

Email: zapolsky@amazon.com

RE: Co-filing of shareholder resolution: Civil Rights, Equity, Diversity and Inclusion Audit

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

Dear Mr. Zapolsky,

As of December 10, 2019, Benedictine Sisters of Monasterio Pan de Vida, held, and has held continuously for at least one year, 7 shares of Amazon.com, Inc. common stock. These shares have been held with Merrill Lynch, DTC number 8862.

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

Sincerely,

*Jody Herbert. CA*

Jody Herbert,  
Wealth Management Client Associate

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

Investment products:

<b>Are Not FDIC Insured</b>	<b>Are Not Bank Guaranteed</b>	<b>May Lose Value</b>
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**From:** Maria Egan <[maria@reyndersmcveigh.com](mailto:maria@reyndersmcveigh.com)>  
**Date:** December 16, 2020 at 6:32:33 AM PST  
**To:** [zapolsky@amazon.com](mailto:zapolsky@amazon.com)  
**Cc:** Nadira Narine <[nnarine@iccr.org](mailto:nnarine@iccr.org)>, Kyle Seeley <[kseeley@osc.ny.gov](mailto:kseeley@osc.ny.gov)>  
**Subject:** Shareholder proposal for 2021 Annual Meeting

To Mr. Zapolsky:

Please find attached our shareholder proposal to be on the 2021 ballot for Amazon.com, Inc. We are co-filing with the Comptroller of the State of New York, Thomas DiNapoli, on behalf of the New York State Common Retirement Fund for the Amazon 2021 AGM, who from here on forward has sole communication rights on our behalf. Also attached is our proof of shares owned and a cover letter stating our commitment to social, racial and economic justice that we believe this proposal supports. We have also mailed these documents that are fully executed.

Let me know if you have any questions or concerns.

Best,

**Maria Demetra Egan**

REYNDERS, McVEIGH CAPITAL MANAGEMENT, LLC

**freshpondcapital** A Division of Reynders, McVeigh Capital Management, LLC

*she/hers*  
121 HIGH STREET, 4TH FLOOR  
BOSTON, MA 02110  
TELEPHONE [\(617\) 226-9999](tel:(617)226-9999)  
MOBILE [\(207\) 590-7278](tel:(207)590-7278)  
FACSIMILE [\(617\) 226-9998](tel:(617)226-9998)  
SOCIAL [LinkedIn](#) [Twitter](#)  
[reyndersmcveigh.com](http://reyndersmcveigh.com)  
[freshpondcapital.com](http://freshpondcapital.com)

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December 15, 2020

Mr. David Zapolsky  
Senior Vice President, General Counsel and Corporate Secretary  
410 Terry Avenue North  
Seattle, Washington 98109  
Via email: [zapolsky@amazon.com](mailto:zapolsky@amazon.com)

**RE: Shareholder proposal for 2021 Annual Meeting**

**To Mr. Zapolsky:**

Reynders, McVeigh Capital Management, LLC holds 16,547 shares of Amazon.com Inc stock. We are a socially responsible wealth management firm in Boston working with high net worth individuals and families. We manage \$2.7 billion in assets. As global citizens we encourage corporations to be responsible and transparent. Shareholder engagement is one avenue to push companies to be accountable to shareholders and the greater global community. We are filing, in cooperation with the Comptroller of the State of New York, Thomas DiNapoli, on behalf of the New York State Common Retirement Fund for the Amazon 2021 AGM, the enclosed shareholder proposal for consideration at your 2021 Annual Meeting. In brief, the proposal requests a review of your contribution to civil rights, equity, diversity and inclusion, and the impacts of these issues on Amazon's business.

We are filing the enclosed shareholder proposal for inclusion in the 2021 proxy statement, in accordance with Rule 14a-8 of the General Rules and Regulations of the Securities Exchange Act of 1934. Reynders, McVeigh Capital Management, LLC has continuously held Amazon.com Inc. shares totaling at least \$2,000 in market value for at least one year prior to the date of this filing. Proof of ownership is enclosed. Reynders, McVeigh Capital Management, LLC will maintain the required ownership of Alphabet, Inc. stock through the 2021 Annual Meeting. In future communications with Amazon.com Inc., Reynders, McVeigh Capital Management, LLC will be represented by the Comptroller of the State of New York, Thomas DiNapoli.

We at Reynders, McVeigh Capital Management, LLC believe companies that lead on transparency, including environmental, social and corporate governance matters, are better positioned to provide long-term shareholder value. If you have any questions concerning this resolution, please feel free to reach out.

Sincerely,

Maria Demetra Egan  
Vice President & Director of Shareholder Engagement  
617-226-9999  
[maria@reyndersmcveigh.com](mailto:maria@reyndersmcveigh.com)

CC: Nadine Narine  
Kyle Seeley

## Civil Rights, Equity, Diversity and Inclusion Audit

### Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

### Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.<sup>1</sup> But some of Amazon’s actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon’s General Counsel as “not smart or articulate.”<sup>2</sup> The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.<sup>3</sup>
- Amazon’s disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.<sup>4</sup> Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.<sup>5</sup>
- Amazon’s fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.<sup>6</sup>

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<sup>1</sup> <https://twitter.com/amazon/status/1267140211861073927>

<sup>2</sup> <https://www.vice.com/en/article/5dm8bx/leaked-amazon-memo-details-plan-to-smear-fired-warehouse-organizer-hes-not-smart-or-articulate>

<sup>3</sup> <https://www.law360.com/newyork/articles/1328761/amazon-case-shows-how-a-gc-s-barbs-can-sting-back>

<sup>4</sup> <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html> ; <https://www.bloomberg.com/news/articles/2020-06-30/amazon-covid-19-outbreak-worse-than-local-minnesota-community> ; <https://www.businessinsider.com/amazon-class-action-lawsuit-alleges-racial-discrimination-covid-19-response-2020-11> ; <https://www.bostonglobe.com/business/2017/01/31/fired-amazon-drivers-file-class-action-discrimination-complaints/tFiKVM12zNoxNXXmFJcgiN/story.html> ; <https://www.propublica.org/article/inside-documents-show-how-amazon-chose-speed-over-safety-in-building-its-delivery-network>

<sup>5</sup> <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032>; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

<sup>6</sup> <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.<sup>7</sup>

Amazon has faced criticism regarding its products and services:

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- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.<sup>9</sup>
- Reports assert inconsistent implementation of policies prohibiting the sale of products on Amazon's platform that promote hatred.<sup>10</sup>

Following controversies, Facebook and Starbucks conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

---

<sup>7</sup> <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

<sup>8</sup> <https://www.vice.com/en/article/qyvvzd/amazons-home-security-company-is-turning-everyone-into-cops>

<sup>9</sup> <http://sitn.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

<sup>10</sup> <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>



Fidelity Clearing & Custody Solutions®

100 Crosby Parkway KCIJ  
Covington, KY 41015  
December 11, 2020

REYNDERS MCVEIGH CAPITAL MGMT  
121 HIGH ST FL 501  
BOSTON, MA 02110-2416

To Whom it May Concern,

I am the Primary Client Manager at Fidelity Investments for Reynders McVeigh Capital Management / Fresh Pong Capital ("Reynders").

Please accept this letter as confirmation that at the close of business on December 10, 2020 there were 16,547 shares of Amazon.com, Inc (AMZN) held by Reynders' clients with Fidelity Investments. Furthermore, our records confirm that the shares of AMZN with a value in excess of \$49,600,000.00 had been continuously held with Fidelity Investments, from the close of business on December 10, 2019 to the date of this letter.

I hope you find this information helpful.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott Morelli".

SCOTT MORELLI  
Client Services Manager

Our file: W622685-11DEC20

200 Seaport Boulevard, Boston, MA 02210

Fidelity Clearing & Custody Solutions® provides clearing, custody, or other brokerage services through National Financial Services LLC or Fidelity Brokerage Services LLC, Members NYSE, SIPC.

526665.6.0

December 24, 2020

**VIA OVERNIGHT MAIL**

Maria Demetra Egan  
Reynders, McVeigh Capital Management, LLC  
121 High Street, 4th Floor  
Boston, MA 02110

Dear Ms. Egan:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 16, 2020, the shareholder proposal you submitted on behalf of Reynders, McVeigh Capital Management, LLC (the “Proponent”) entitled “Civil Rights, Equity, Diversity and Inclusion Audit” 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. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareholder proponents must submit sufficient proof of their continuous ownership of at least \$2,000 in market value, or 1%, of a company’s shares entitled to vote on the proposal for at least one year as of the date the shareholder proposal was submitted. The Company’s stock records do not indicate that the Proponent is the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received adequate proof that the Proponent has satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company. The December 11, 2020 letter from Fidelity Investments that the Proponent provided is insufficient because it states the number of shares the Proponent held as of December 10, 2020 but does not verify ownership as of December 16, 2020, the date the Proposal was submitted to the Company. Further, the letter verifies continuous ownership between December 10, 2019 to December 11, 2020 (the date of the letter), rather than for the one-year period preceding and including December 16, 2020, the date the Proposal was submitted to the Company.

To remedy this defect, the Proponent must obtain a new proof of ownership letter verifying the Proponent’s continuous ownership of the required number or amount of Company shares for the one-year period preceding and including December 16, 2020, the date the Proposal

Maria Demetra Egan

December 24, 2020

Page 2

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

- (1) a written statement from the “record” holder of the Proponent’s shares (usually a broker or a bank) verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 16, 2020; or
- (2) if the Proponent has filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, reflecting the Proponent’s ownership of the required number or amount of Company shares as of or before the date on which the one-year eligibility period begins, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that the Proponent continuously held the required number or amount of Company shares for the one-year period.

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

- (1) If the Proponent’s broker or bank is a DTC participant, then the Proponent needs to submit a written statement from the Proponent’s broker or bank verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 16, 2020.
- (2) If the Proponent’s broker or bank is not a DTC participant, then the Proponent needs to submit proof of ownership from the DTC participant through which the shares are held verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 16, 2020. You should be able to find out the identity of the DTC participant by asking the Proponent’s broker or bank. If the Proponent’s broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Proponent’s account statements, because the clearing broker identified on

Maria Demetra Egan

December 24, 2020

Page 3

the account statements will generally be a DTC participant. If the DTC participant that holds the Proponent's shares is not able to confirm the Proponent's individual holdings but is able to confirm the holdings of the Proponent's broker or bank, then the Proponent needs to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that, for the one-year period preceding and including December 16, 2020, the required number or amount of Company shares were continuously held: (i) one from the Proponent's broker or bank confirming the Proponent's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

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 the Proponent's written statement in the December 15, 2020 correspondence is insufficient to confirm that the Proponent intends to hold the required number or amount of the Company's shares through the date of the 2021 Annual Meeting of Shareholders because the statement says that the Proponent "will maintain the required ownership of **Alphabet, Inc.** stock through the 2021 Annual Meeting" (emphasis added). To remedy this defect, 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.

# GIBSON DUNN

Maria Demetra Egan  
December 24, 2020  
Page 4

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](mailto:RMueller@gibsondunn.com).

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

Sincerely,



Ronald O. Mueller

Enclosures



## *Sisters of Saint Joseph of Peace*

1663 Killarney Way P.O. Box 248 Bellevue, WA 98009-0248  
425-467-5499 FAX 425-462-9760

RECEIVED

DEC 16 2020

AMAZON.COM, INC.  
LEGAL DEPARTMENT

12/15/2020

Mr. David Zapolsky  
Amazon.com, Inc.  
Senior VP, General Counsel & Corporate Secretary  
410 Terry AVE N  
Seattle, Washington 98109-5210

Dear Mr. Zapolsky,

The movement for racial equity and the disproportionate impacts of the COVID-19 pandemic, which have focused attention on systemic racism and inequities throughout society, lead the Sisters of St. Joseph of Peace to request that Amazon conduct a racial equity audit. We believe that such an audit will assist the Company to identify, prioritize and strategize to remedy its impacts on civil rights and equity and the impacts of those issues on Amazon's business.

Therefore, the Congregation of the Sisters of St. Joseph of Peace is a co-filer of the enclosed proposal with lead filer, the New York State Comptroller, for inclusion in the 2021 proxy statement in accordance with rule 14a-8 of the general rules and regulations of the Securities and Exchange Act of 1934. A representative of the filers will attend the annual meeting to move the resolution as required by SEC Rules.

As of 12/15/2020 the Congregation of the Sisters of St. Joseph of Peace held, and has held continuously for at least one year, 607 shares of Amazon.com, Inc. common stock. A letter verifying ownership in the Company is enclosed. We will continue to hold the required number of shares in Amazon.com, Inc. through the annual meeting in 2021.

For matters relating to this resolution, please contact the primary filer, the New York State Comptroller, who reserves the right to withdraw the proposal. Please copy me, Alexis Fleming, on all communications: [AFleming@csjp-olp.org](mailto:AFleming@csjp-olp.org)

Sincerely,

Alexis Fleming  
Congregation of Sisters of St. Joseph of Peace

Encl.: Verification of ownership  
Resolution

## Civil Rights, Equity, Diversity and Inclusion Audit

### Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

### Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.<sup>1</sup> But some of Amazon’s actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon’s General Counsel as “not smart or articulate.”<sup>2</sup> The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.<sup>3</sup>
- Amazon’s disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.<sup>4</sup> Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.<sup>5</sup>
- Amazon’s fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.<sup>6</sup>

<sup>1</sup> <https://twitter.com/amazon/status/1267140211861073927>

<sup>2</sup> <https://www.vice.com/en/article/5dm8bx/leaked-amazon-memo-details-plan-to-smear-fired-warehouse-organizer-hes-not-smart-or-articulate>

<sup>3</sup> <https://www.law360.com/newyork/articles/1328761/amazon-case-shows-how-a-gc-s-barbs-can-sting-back>

<sup>4</sup> <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html> ; <https://www.bloomberg.com/news/articles/2020-06-30/amazon-covid-19-outbreak-worse-than-local-minnesota-community> ; <https://www.businessinsider.com/amazon-class-action-lawsuit-alleges-racial-discrimination-covid-19-response-2020-11> ; <https://www.bostonglobe.com/business/2017/01/31/fired-amazon-drivers-file-class-action-discrimination-complaints/tFiKVM12zNoxNXKmFJcgiN/story.html> ; <https://www.propublica.org/article/inside-documents-show-how-amazon-chose-speed-over-safety-in-building-its-delivery-network>

<sup>5</sup> <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9> ; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032> ; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

<sup>6</sup> <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.<sup>7</sup>

Amazon has faced criticism regarding its products and services:

- Ring doorbell cameras and its app Neighbors have been criticized for leading users to disproportionately tag people of color as suspicious.<sup>8</sup>
- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.<sup>9</sup>
- Reports assert inconsistent implementation of policies prohibiting the sale of products on Amazon's platform that promote hatred.<sup>10</sup>

Following controversies, Facebook and Starbucks conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

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<sup>7</sup> <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

<sup>8</sup> <https://www.vice.com/en/article/qvvyzd/amazons-home-security-company-is-turning-everyone-into-cops>

<sup>9</sup> <http://sitn.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

<sup>10</sup> <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>

RE: Institutional Custody Services Agreement dated as of August 15, 2014 (the “Custody Agreement”) by and between St. Joseph Province-Sisters of St. Joseph of Peace (the “Client”) and Manufacturers and Traders Trust Company (“M&T Bank”)

12/15/20

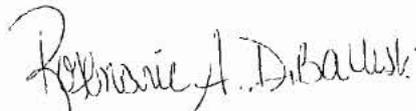
To Whom it May Concern:

As of and including 12/15/20, the CSJP holds, and has held continuously for at least one year, a minimum of 607 shares of Amazon in the Custody account maintained pursuant to the terms of the Custody Agreement. Rhumblin has agreed to restrict the sale of at least the minimum required of this security through the time of the company’s next annual meeting.

This security is currently held by Wilmington Trust (a division of M&T Bank) who serves as a custodian for Rhumblin Advisors. The shares are registered in our nominee name (CEDE & CO) at Wilmington Trust, M&T Bank at DTC.

Please contact Rose DiBattista at 410-545-2773 with any questions.

Sincerely,



**Rose DiBattista**

Assistant Vice President | Wilmington Trust a Division of M&T Bank  
Retirement and Institutional Custody Services | Unit Manager  
Direct 410-545-2773 | (F) 410-545-2762 (C) 410-375-2074 | 1-866-848-0383  
[rdibattista@wilmingtontrust.com](mailto:rdibattista@wilmingtontrust.com)  
1800 Washington Blvd, Baltimore, MD 21230  
Mail Code: MD1-MP33



December 14, 2020

Mr. David Zagorsky  
Amazon.com, Inc.  
Senior VP, General Counsel & Corporate Secretary  
410 Terry AVE N  
Seattle, Washington 98109-5210

RECEIVED

DEC 16 2020

AMAZON.COM, INC.  
LEGAL DEPARTMENT

Dear Mr. Zagorsky:

The Sisters of the Holy Names urge the Board of Amazon to commission a racial equity audit, which will enable the Company to identify, prioritize and strategize to remedy its impacts on civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

Therefore, the Sisters of the Holy Names of Jesus and Mary U.S.-Ontario Province Corporation is a co-filer of the enclosed proposal with lead filer, the New York State Comptroller, for action at the annual meeting in 2021. We submit it for inclusion in your proxy statement in accordance with rule 14a-8 of the general rules and regulations of the Securities and Exchange Act of 1934. A representative of the filers will attend the stockholders meeting to move the resolution as required by SEC Rules.

As of December 14, 2020, the Sisters of the Holy Names of Jesus and Mary, held, and has held continuously for at least one year, 687 shares of Amazon.com, Inc. common stock. A letter verifying ownership in the Company is enclosed. We will continue to hold the required number of shares in Amazon.com, Inc. through the annual meeting in 2021.

For matters relating to this resolution, please contact the primary filer, the New York State Comptroller, who reserves the right to withdraw the proposal. Please copy me on all communications: Vicki Cummings: [vcummings@snjmuson.org](mailto:vcummings@snjmuson.org)

Sincerely,

Vicki L. Cummings  
Chief Financial Officer

Encl: Shareholder Resolution  
Verification of Ownership

Finance Office, U.S.-Ontario Province Administrative Centre  
PO Box 398, Marylhurst, OR 97036 • 503-675-7100 • [info@snjmuson.org](mailto:info@snjmuson.org) •  
[snjmusontario.org](http://snjmusontario.org)

## Civil Rights, Equity, Diversity and Inclusion Audit

### Resolved

Shareholders of Amazon.com, Inc. (“Amazon”) request that the Board of Directors commission a racial equity audit analyzing Amazon’s impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon’s business. The audit may, in the board’s discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon’s website.

### Supporting Statement

Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.<sup>1</sup> But some of Amazon’s actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon’s General Counsel as “not smart or articulate.”<sup>2</sup> The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.<sup>3</sup>
- Amazon’s disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.<sup>4</sup> Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.<sup>5</sup>
- Amazon’s fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.<sup>6</sup>

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<sup>1</sup> <https://twitter.com/amazon/status/1267140211861073927>

<sup>2</sup> <https://www.vice.com/en/article/5dm8bx/leaked-amazon-memo-details-plan-to-smear-fired-warehouse-organizer-who-not-smart-or-articulate>

<sup>3</sup> <https://www.law360.com/newyork/articles/1328761/amazon-case-shows-how-a-gc-s-barbs-can-sting-back>

<sup>4</sup> <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html> ; <https://www.bloomberg.com/news/articles/2020-06-30/amazon-covid-19-outbreak-worse-than-local-minnesota-community> ; <https://www.businessinsider.com/amazon-class-action-lawsuit-alleges-racial-discrimination-covid-19-response-2020-11> ; <https://www.bostonglobe.com/business/2017/01/31/fired-amazon-drivers-file-class-action-discrimination-complaints/tFiKVM12zNoxNXXmFJcgiN/story.html> ; <https://www.propublica.org/article/inside-documents-show-how-amazon-chose-speed-over-safety-in-building-its-delivery-network>

<sup>5</sup> <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9> ; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032> ; <https://revealnews.org/episodes/catching-amazon-in-a-lie/>

<sup>6</sup> <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

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We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

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<sup>7</sup> <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

<sup>8</sup> <https://www.vice.com/en/article/qvyvzd/amazons-home-security-company-is-turning-everyone-into-cops>

<sup>9</sup> <http://sitn.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

<sup>10</sup> <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>



BNY Mellon Asset Servicing  
240 Greenwich St., 101-0600  
New York, NY 10286

December 14, 2020

To Whom It May Concern:

This letter is to verify that Sisters of the Holy Names of Jesus & Mary owns 687 shares of Amazon Inc. common stock. Furthermore, the Sisters of the Holy Names of Jesus & Mary has held shares of Amazon Inc. continuously since the purchase date of February 12th, 2010 up to and including the one year period preceding and including December 14, 2020. Sisters of the Holy Names of Jesus & Mary will continue to hold at least the minimum number of shares required through the time of the company's next annual meeting.

This security is currently held by Bank of New York Mellon who serves as custodian for Sisters of the Holy Names of Jesus and Mary. The shares are registered in our nominee name at the Bank of New York Mellon. Please note that the Bank of New York Mellon is a DTC participant.

Sincerely

A handwritten signature in black ink that reads "MT Shayne".

Michael T. Shayne, Vice President  
BNY Mellon – Asset Servicing  
101 Barclay Street  
New York, NY 10286  
michael.shayne@bnymellon.com

December 24, 2020

**VIA OVERNIGHT MAIL**

Kyle Seeley  
New York State Common Retirement Fund  
110 State Street, 14th Fl.  
Albany, New York, 12236

Dear Mr. Seeley:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 16, 2020, the shareholder proposal submitted by the Sisters of the Holy Names of Jesus and Mary (the “Proponent”) entitled “Civil Rights, Equity, Diversity and Inclusion Audit” 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. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareholder proponents must submit sufficient proof of their continuous ownership of at least \$2,000 in market value, or 1%, of a company’s shares entitled to vote on the proposal for at least one year as of the date the shareholder proposal was submitted. The Company’s stock records do not indicate that the Proponent is the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received adequate proof that the Proponent has satisfied Rule 14a-8’s ownership requirements as of the date that the Proposal was submitted to the Company. The December 14, 2020 letter from BNY Mellon that the Proponent provided is insufficient because it verifies continuous ownership between February 12, 2010, and December 14, 2020, rather than for the one-year period preceding and including December 15, 2020, the date the Proposal was submitted to the Company.

To remedy this defect, the Proponent must obtain a new proof of ownership letter verifying the Proponent’s continuous ownership of the required number or amount of Company shares for the one-year period preceding and including December 15, 2020, the date the Proposal was submitted to the Company. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of:

- (1) a written statement from the “record” holder of the Proponent’s shares (usually a broker or a bank) verifying that the Proponent continuously held the required number

Kyle Seeley  
December 24, 2020  
Page 2

or amount of Company shares for the one-year period preceding and including December 15, 2020; or

- (2) if the Proponent has filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, reflecting the Proponent's ownership of the required number or amount of Company shares as of or before the date on which the one-year eligibility period begins, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that the Proponent continuously held the required number or amount of Company shares for the one-year period.

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

- (1) If the Proponent's broker or bank is a DTC participant, then the Proponent needs to submit a written statement from the Proponent's broker or bank verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 15, 2020.
- (2) If the Proponent's broker or bank is not a DTC participant, then the Proponent needs to submit proof of ownership from the DTC participant through which the shares are held verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 15, 2020. You should be able to find out the identity of the DTC participant by asking the Proponent's broker or bank. If the Proponent's broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Proponent's account statements, because the clearing broker identified on the account statements will generally be a DTC participant. If the DTC participant that holds the Proponent's shares is not able to confirm the Proponent's individual holdings but is able to confirm the holdings of the Proponent's broker or bank, then the Proponent needs to satisfy the proof of ownership requirements by obtaining and

Kyle Seeley  
December 24, 2020  
Page 3

submitting two proof of ownership statements verifying that, for the one-year period preceding and including December 15, 2020, the required number or amount of Company shares were continuously held: (i) one from the Proponent's broker or bank confirming the Proponent's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at Gibson, Dunn & Crutcher LLP, 1050 Connecticut Avenue, N.W., Washington DC 20036. Alternatively, you may transmit any response by email to me at [RMueller@gibsondunn.com](mailto:RMueller@gibsondunn.com).

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

Sincerely,



Ronald O. Mueller

Enclosures

cc: Vicki L. Cummings, Sisters of the Holy Names of Jesus and Mary

**From:** Vicki Cummings <[VCummings@snjmuson.org](mailto:VCummings@snjmuson.org)>  
**Sent:** Monday, January 4, 2021 4:55 PM  
**To:** Mueller, Ronald O. <[RMueller@gibsondunn.com](mailto:RMueller@gibsondunn.com)>  
**Subject:** Proof of ownership letter

[External Email]  
Mr. Mueller,

In response to your letter of December 24, 2020, a revised proof of ownership letter is attached.

Vicki

Vicki Cummings  
Chief Financial Officer  
Sisters of the Holy Names of Jesus and Mary U.S.-Ontario Province  
PO Box 398, Marylhurst, OR 97036  
503-675-7123





BNY Mellon Asset Servicing  
240 Greenwich St., 101-0600  
New York, NY 10286

January 4, 2021

To Whom It May Concern:

This letter is to verify that Sisters of the Holy Names of Jesus & Mary owns 687 shares of Amazon Inc. common stock. Furthermore, the Sisters of the Holy Names of Jesus & Mary has held shares of Amazon Inc. continuously since the purchase date of February 12th, 2010 up to and including the one year period preceding and including December 15, 2020. Sisters of the Holy Names of Jesus & Mary will continue to hold at least the minimum number of shares required through the time of the company's next annual meeting.

This security is currently held by Bank of New York Mellon who serves as custodian for Sisters of the Holy Names of Jesus and Mary. The shares are registered in our nominee name at the Bank of New York Mellon. Please note that the Bank of New York Mellon is a DTC participant.

Sincerely

A handwritten signature in black ink that reads "MT Shayne".

Michael T. Shayne, Vice President  
BNY Mellon – Asset Servicing  
101 Barclay Street  
New York, NY 10286  
michael.shayne@bnymellon.com

**IMPORTANT FAX FOR:**

David A. Zapolsky  
Senior Vice President, General Counsel, and Secretary  
Amazon.com, Inc.  
Fax: (206) 266-7010

**From:**

**Bruce T. Herbert, AIF**  
Tel: (206) 522-1944

---

**Date: 12/15/2020**

**4 page(s), including cover**

---

**Memo:**

**Re: Filing of Shareholder Proposal**

Please see the attached materials regarding the submission of a shareholder Proposal for inclusion in the proxy for the next annual meeting of stockholders.

We would appreciate receiving acknowledgement of receipt.

Thank you.



*a Social Purpose Corporation*

111 Queen Anne Ave N, #500  
Seattle, WA 98109  
(206) 522-1944  
newground.net

**VIA FACSIMILE TO:** (206) 266-7010  
**VIA ELECTRONIC DELIVERY TO:** David Zapolsky <Zapolsky@amazon.com>  
Mark Hoffman <MarkHoff@amazon.com>

December 15, 2020

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

**Re: Shareholder Proposal requesting a Racial Equity Audit**  
**Proponents: The Robert H. and Elizabeth Fergus Foundation | Eric Menninga**

Dear Mr. Zapolsky:

I hope this finds you safe, well, and discovering unique ways to thrive during these remarkable times.

On behalf of clients, Newground Social Investment reviews the financial, social, and governance implications of the policies and practices of publicly-traded companies. In so doing, we seek insights that enhance profitability, improve governance, and boost environmental and societal wellbeing. The data supports a view that good governance and enlightened social and environmental policies are hallmarks of the most profitable companies.

We are strong proponents of fairness and equity – both for the good of society, and for a company’s reputation in the marketplace and related ability to attract and retain key talent.

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Toward that end, Newground Social Investment (“Newground”) is authorized on behalf of the above-named proponents (collectively, the “Proponents”) to present the enclosed Proposal that the Proponents submit for consideration and action by stockholders at the next annual meeting, and for inclusion in the proxy statement in accordance with Rule 14a-8 of the general rules and regulations of the Securities Exchange Act of 1934.

The Proponents are each the beneficial owner of more than \$2,000 worth of common stock that is entitled to be voted at the next stockholders meeting, that have been held longer than thirteen months (supporting documentation available upon request).

Amazon.com, Inc.  
Lobbying Disclosure  
12/15/2020  
Page 2

In accordance with SEC Rules, the Proponents acknowledge their responsibility under Rule 14a-8(b)(1), and Newground is authorized to affirmatively state on their behalf (and does hereby affirmatively state) that each intends to continue to hold a requisite quantity of shares in Company stock through the date of the next annual meeting of stockholders. If required, a representative of the Proponents will attend the meeting to move the Proposal.

Newground is also authorized to withdraw the Proposal on behalf of the Proponents; however, if the Proposal is not withdrawn prior to publication we request that the proxy statement indicate that *Newground Social Investment* is the representative of the Proponents for this Proposal.

The Proponents are co-filing this Proposal with the New York State Comptroller (the "Comptroller") as lead filer. The Comptroller is hereby given authority to act on behalf of Newground and the Proponents in regard to this Proposal – with the understanding that they are not to take action unilaterally.

There is ample time between now and the proxy printing deadline to discuss the issue, and we sincerely hope that a dialogue and meeting of the minds will result in Amazon taking steps that will lead to the Proposal being withdrawn.

For this purpose you may contact Newground via the address or phone provided above; as well as by the following e-mail address:

[team@newground.net](mailto:team@newground.net)

For purposes of clarity and consistency of communication, we ask that you commence all email subject lines with your ticker symbol "AMZN." (including the period), and we will do the same.

Thank you. We look forward to a discussion of this core governance topic, and all the best for the upcoming holiday season.

Sincerely,



Bruce T. Herbert, AIF  
Chief Executive and ACCREDITED INVESTMENT FIDUCIARY

cc: The Robert H. and Elizabeth Fergus Foundation  
Eric Menninga  
Kyle Seeley, Office of the New York State Comptroller  
Interfaith Center on Corporate Responsibility (ICCR)

enc: Shareholder Proposal requesting a Racial Equity Audit

**RESOLVED:** Shareholders of Amazon.com, Inc. ("Amazon") request that the Board of Directors commission a racial equity audit analyzing Amazon's impacts on civil rights, equity, diversity and inclusion, and the impacts of those issues on Amazon's business. The audit may, in the board's discretion, be conducted by an independent third party with input from civil rights organizations, employees, communities in which Amazon operates and other stakeholders. A report on the audit, prepared at reasonable cost and omitting confidential or proprietary information, should be publicly disclosed on Amazon's website.

**SUPPORTING STATEMENT:** Recent events, including the murder of George Floyd, have galvanized the movement for racial justice and equity. That movement and the disproportionate impacts of the COVID-19 pandemic have focused the attention of media and policymakers on systemic racism, racial violence, and inequities throughout society. Companies would benefit from assessing the risks of products, services and overall corporate practices that are or are perceived to be discriminatory, racist, or increasing inequalities.

In May 2020, Amazon tweeted its solidarity with the fight against systemic racism.<sup>1</sup> But some of Amazon's actions have been criticized as inconsistent with that pledge:

- After a Black warehouse worker led a walkout over safety concerns, he was fired and subsequently described by Amazon's General Counsel as "not smart or articulate."<sup>2</sup> The employee has since filed a lawsuit alleging discrimination against Black and Latino workers.<sup>3</sup>
- Amazon's disproportionately Black and Latino warehouse workers are paid low wages and exposed to dangerous working conditions, including exposure to COVID-19.<sup>4</sup> Amazon has also been criticized by employees, lawmakers, and regulators for biased promotion practices, discriminatory employee surveillance, and hiding workplace injury rates.<sup>5</sup>
- Amazon's fulfillment and distribution facilities, and the air pollution they cause, are disproportionately located in nonwhite neighborhoods.<sup>6</sup>
- A class action lawsuit has been filed by employees alleging Whole Foods punished employees for wearing Black Lives Matter masks on the job.<sup>7</sup>

Amazon has faced criticism regarding its products and services:

- Ring doorbell cameras and its app Neighbors have been criticized for leading users to disproportionately tag people of color as suspicious.<sup>8</sup>
- Allegations that AWS's facial surveillance technology violates civil rights by disproportionately surveilling people of color, immigrants, and civil society organizations.<sup>9</sup>
- Reports assert inconsistent implementation of policies prohibiting the sale of products on Amazon's platform that promote hatred.<sup>10</sup>

Following controversies, **Facebook** and **Starbucks** conducted civil rights and equity audits that assisted each company to identify, prioritize, and implement improvements. These efforts provide an emerging model for such audits, typically conducted by a third party, in collaboration with experts in civil rights, and input from an array of stakeholders.

We urge Amazon to commission a racial equity audit of its policies, practices, products, and services to analyze the way Amazon impacts civil rights, equity, diversity and inclusion and the impacts of those issues on Amazon's business.

~ ~ ~

<sup>1</sup> <https://twitter.com/amazon/status/1267140211861073927>

<sup>2</sup> <https://www.vice.com/en/article/5dm8bx/leaked-amazon-memo-details-plan-to-smear-fired-warehouse-organizer-hes-not-smart-or-articulate>

<sup>3</sup> <https://www.law360.com/newyork/articles/1328761/amazon-case-shows-how-a-gc-s-barbs-can-sting-back>

<sup>4</sup> <https://www.nytimes.com/2020/06/24/technology/amazon-racial-inequality.html> ;  
<https://www.bloomberg.com/news/articles/2020-06-30/amazon-covid-19-outbreak-worse-than-local-minnesota-community> ;  
<https://www.businessinsider.com/amazon-class-action-lawsuit-alleges-racial-discrimination-covid-19-response-2020-11> ;  
<https://www.bostonglobe.com/business/2017/01/31/fired-amazon-drivers-file-class-action-discrimination-complaints/tFKVM12zNoxNXKmFJcgI/story.html> ; <https://www.propublica.org/article/inside-documents-show-how-amazon-chose-speed-over-safety-in-building-its-delivery-network>

<sup>5</sup> <https://www.reuters.com/article/health-coronavirus-amazon-com/amazon-workers-say-prime-day-rush-breaks-virus-safety-vows-bloomberg-news-idUSKBN2700E9>; <https://gizmodo.com/exclusive-amazons-own-numbers-reveal-staggering-injury-1840025032> ;  
<https://revelnews.org/episodes/catching-amazon-in-a-lie/>

<sup>6</sup> <https://amazonemployees4climatejustice.medium.com/environmental-justice-and-amazons-carbon-footprint-9e10fab21138>

<sup>7</sup> <https://www.bostonglobe.com/2020/07/25/metro/whole-foods-protests-continues-days-after-workers-file-discrimination-lawsuit/>

<sup>8</sup> <https://www.vice.com/en/article/qvyyzd/amazons-home-security-company-is-turning-everyone-into-cops>

<sup>9</sup> <http://sitn.hms.harvard.edu/flash/2020/racial-discrimination-in-face-recognition-technology/>

<sup>10</sup> <https://www.propublica.org/article/the-hate-store-amazons-self-publishing-arm-is-a-haven-for-white-supremacists>

December 24, 2020

**VIA OVERNIGHT MAIL**

Bruce T. Herbert  
Newground Social Investment  
111 Queen Anne Avenue N, # 500  
Seattle, WA 98109

Dear Mr. Herbert:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 15, 2020, the shareholder proposal submitted on behalf of The Robert H. and Elizabeth Fergus Foundation and Eric Menninga (each, a “Proponent”) entitled “Civil Rights, Equity, Diversity, and Inclusion Audit” submitted 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.

**1. Proposals by Proxy**

Your correspondence did not include documentation demonstrating that you had the legal authority to submit the Proposal on behalf of each Proponent as of the date the Proposal was submitted (December 15, 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.

Bruce T. Herbert  
December 24, 2020  
Page 2

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 any Proponent's delegation of authority to Newground Social Investment ("Newground"). To remedy these defects, each Proponent should provide documentation that confirms that as of the date you submitted the Proposal, each Proponent had instructed or authorized Newground to submit the specific proposal to the Company on behalf of each Proponent. The documentation should address each of the bullet points listed in the paragraph above.

## **2. Proof of Continuous Ownership**

To the extent that the Proponents authorized you to submit the Proposal to the Company, please note the following. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that shareholder proponents must submit sufficient proof of their continuous ownership of at least \$2,000 in market value, or 1%, of a company's shares entitled to vote on the proposal for at least one year as of the date the shareholder proposal was submitted. The Company's stock records do not indicate that any Proponent is the record owner of sufficient shares to satisfy this requirement. In addition, to date we have not received proof that any Proponent has satisfied Rule 14a-8's ownership requirements as of the date that the Proposal was submitted to the Company.

To remedy this defect, each Proponent must submit sufficient proof of its continuous ownership of the required number or amount of Company shares for the one-year period preceding and including December 15, 2020, the date the Proposal was submitted to the Company. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of:

- 1) a written statement from the "record" holder of the Proponent's shares (usually a broker or a bank) verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 15, 2020; or
- 2) if the Proponent has filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, reflecting the Proponent's ownership of the required number or amount of Company shares as of or before the date on which the one-year eligibility period begins, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that the

Bruce T. Herbert  
December 24, 2020  
Page 3

Proponent continuously held the required number or amount of Company shares for the one-year period.

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

- 1) If the Proponent’s broker or bank is a DTC participant, then the Proponent needs to submit a written statement from the Proponent’s broker or bank verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 15, 2020.
- 2) If the Proponent’s broker or bank is not a DTC participant, then the Proponent needs to submit proof of ownership from the DTC participant through which the shares are held verifying that the Proponent continuously held the required number or amount of Company shares for the one-year period preceding and including December 15, 2020. You should be able to find out the identity of the DTC participant by asking the Proponent’s broker or bank. If the Proponent’s broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Proponent’s account statements, because the clearing broker identified on the account statements will generally be a DTC participant. If the DTC participant that holds the Proponent’s shares is not able to confirm the Proponent’s individual holdings but is able to confirm the holdings of the Proponent’s broker or bank, then the Proponent needs to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that, for the one-year period preceding and including December 15, 2020, the required number or amount of Company shares were continuously held: (i) one from the Proponent’s broker or bank

Bruce T. Herbert  
December 24, 2020  
Page 4

confirming the Proponent's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

**3. Intent to Hold Shares**

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 your December 15, 2020 correspondence that each Proponent "intends to continue to hold a requisite quantity of shares in Company stock through the date of the next annual meeting of stockholders" is insufficient because this statement was not made by either of the Proponents, and it is not clear whether Newground is authorized to make this statement on behalf of each Proponent. To remedy this defect, either (1) each Proponent must submit a written statement that they intend 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 Newground is authorized to make such a statement on behalf of each Proponent.

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](mailto:RMueller@gibsondunn.com).

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

Sincerely,



Ronald O. Mueller

Enclosures

**VIA FACSIMILE TO:** (202) 530-9569  
**VIA ELECTRONIC DELIVERY:** Ron Mueller - Gibson Dunn <RMueller@gibsondunn.com>  
David Zapolsky - AMZN <Zapolsky@amazon.com>  
Mark Hoffman - AMZN <MarkHoff@amazon.com>

December 27, 2020

Ronald O. Mueller  
Gibson, Dunn & Crutcher, LLP  
1050 Connecticut Ave NW  
Washington, DC 20036

**Re: Deficiency Notice Response, Racial Equity Audit Proposal**  
**Proponents: Robert H. & Elizabeth Fergus Foundation | Eric Menninga**

Dear Mr. Mueller:

We are in receipt of the Company's deficiency notice dated 12/24/2020 that relates to the filing of a shareholder proposal. It requested the following three items:

- a. Proof of authorization for Newground Social Investment**
- b. Verification of share ownership**
- c. Statement of the Proponent's intent to hold shares**

Regarding **(b)**, appended are letters from Charles Schwab which verify the share ownership for each named Proponent, as required under Rule 14a-8(b)(2).

In regard to **(a)** and **(c)**, attached please find authorization documents for each Proponent, which include the authority to issue a Statement of Intent.

I believe this fulfils the company's 12/24/2020 request in its entirety, but please let me know in a timely way should you feel otherwise.

Thank you. We look forward to a discussion of the Proposal, and all the best for an uplifting Holiday Season.

Sincerely,



Bruce T. Herbert, AIF  
Chief Executive *and* ACCREDITED INVESTMENT FIDUCIARY

cc: Fergus Foundation  
Eric Menninga  
enc: Letters of Authorization from Proponents, and Letters of Verification from Schwab

## Shareholder Engagement

I/we (whether individually, jointly, or organizationally) do hereby authorize, appoint, and grant agency authority to Newground Social Investment, spc (“Newground”) and/or Investor Voice, spc (“Investor Voice”) or their agents, for the purpose of representing me/us in regard to the securities that I/we hold in all matters relating to shareholder engagement; including, but not limited to, the submission of shareholder proposals and the issuing of statements of intent.

### Company:

Amazon.com, Inc.

### Topic:

Racial Equity Audit

### Years of Presentation:

For presentation at the next five (5) Annual General Meetings of stockholders following the date of execution.

The undersigned represent that I/we (whether individually, jointly, or organizationally) hold all appropriate authority to execute this authorization and appointment.

On behalf of:

(A) Corwin Fergus

12/19/2020 | 14:48:54 PST

DocuSigned by:  
*Corwin Fergus*  
D63B7677640A42A  
Sign

\_\_\_\_\_  
*Please print name (and title, if pertinent)*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Sign*

(B)

\_\_\_\_\_  
*Please print name (and title, if pertinent)*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Sign*

(C)

\_\_\_\_\_  
*Please print name (and title, if pertinent)*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Sign*

(D)

\_\_\_\_\_  
*Please print name (and title, if pertinent)*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Sign*

December 16, 2020

**Re: Verification of Amazon.com, Inc. shares for  
The Robert H. & Elizabeth Fergus Foundation**

To Whom It May Concern:

This letter is to verify that as-of this date, the above-referenced client has continuously owned:

- More than \$2,000 worth of common stock, for longer than 13 months.

Charles Schwab & Co. serves as the custodian and/or record holder of these shares.

Sincerely,



Josh Parker  
Senior Enhanced Specialist  
Advisor Services

## Shareholder Engagement

I/we (whether individually, jointly, or organizationally) do hereby authorize, appoint, and grant agency authority to Newground Social Investment, spc (“Newground”) and/or Investor Voice, spc (“Investor Voice”) or their agents, for the purpose of representing me/us in regard to the securities that I/we hold in all matters relating to shareholder engagement; including, but not limited to, the submission of shareholder proposals and the issuing of statements of intent.

### Company:

Amazon.com, Inc.

### Topic:

Racial Equity Audit

### Years of Presentation:

For presentation at the next five (5) Annual General Meetings of stockholders following the date of execution.

The undersigned represent that I/we (whether individually, jointly, or organizationally) hold all appropriate authority to execute this authorization and appointment.

On behalf of:

(A) Eric Menninga

12/18/2020 | 21:46:41 PST

*Please print name (and title, if pertinent)*

*Date*

DocuSigned by:

*Eric Menninga*

A33AC53DD4BD47B...

Sign

(B) Karen Cowgill

12/19/2020 | 01:24:46 EST

*Please print name (and title, if pertinent)*

*Date*

DocuSigned by:

*Karen Cowgill*

4A20A51ECFA4437

Sign

(C)

*Please print name (and title, if pertinent)*

*Date*

Sign

(D)

*Please print name (and title, if pertinent)*

*Date*

Sign

December 16, 2020

**Re: Verification of Amazon.com, Inc. shares for  
Eric Menninga**

To Whom It May Concern:

This letter is to verify that as-of this date, the above-referenced client has continuously owned:

- More than \$2,000 worth of common stock, for longer than 13 months.

Charles Schwab & Co. serves as the custodian and/or record holder of these shares.

Sincerely,



Josh Parker  
Senior Enhanced Specialist  
Advisor Services