

September 10, 2021

VIA E-MAIL

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

Re: *Walgreens Boots Alliance, Inc.*
Stockholder Proposal of Kenneth Steiner
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

This letter is to inform you that our client, Walgreens Boots Alliance, Inc. (the “Company”), intends to omit from its proxy statement and form of proxy for its 2022 Annual Meeting of Stockholders (collectively, the “2022 Proxy Materials”) a stockholder proposal (the “Proposal”) and statements in support thereof received from Kenneth Steiner (the “Proponent”). A copy of the Proposal is attached to this letter as Exhibit A.

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 2022 Proxy Materials with the Commission; and
- concurrently sent a copy of this correspondence to the Proponent.

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

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BASIS FOR EXCLUSION

We hereby respectfully request that the Staff concur in our view that the Proposal may be excluded from the 2022 Proxy Materials pursuant to Rule 14a-8(e)(2) because the Proposal was received by the Company at its principal executive offices after the deadline for submitting stockholder proposals for inclusion in the 2022 Proxy Materials.

BACKGROUND

On December 8, 2020, the Company filed with the Commission, and commenced distribution to its stockholders of, a proxy statement (the “2021 Proxy Statement”) and form of proxy for its 2021 Annual Meeting of Stockholders. As required by Rule 14a-5(e), the Company included in the 2021 Proxy Statement the deadline for receiving stockholder proposals submitted for inclusion in the Company’s proxy statement and form of proxy for the Company’s next annual meeting, calculated in the manner prescribed in Rule 14a-8(e). Specifically, the following disclosure appeared on page 103 of the 2021 Proxy Statement:

Stockholder Proposals for Inclusion in the Proxy Statement for the 2022 Annual Meeting

We plan to hold the 2022 Annual Meeting on or around January 27, 2022, at a time and place to be specified in our proxy statement for that meeting.

We welcome comments or suggestions from our stockholders. *If a stockholder wishes to have a proposal formally considered at the 2022 Annual Meeting and included in our proxy statement for that meeting, then we must receive the proposal in writing on or before the close of business on August 10, 2021* (or, if the date of the 2022 Annual Meeting is moved by 30 days from the anniversary of this year’s Annual Meeting, the deadline will be a reasonable time before we begin to print and send our proxy materials, which date we will announce separately), and the proposal must otherwise comply with Rule 14a-8 under the Exchange Act. The proposal must be delivered in writing to us at Walgreens Boots Alliance, Inc., 108 Wilmot Road, MS #1858, Deerfield, Illinois 60015, Attention: Corporate Secretary. (emphasis added)

A copy of page 103 of the 2021 Proxy Statement is attached to this letter as Exhibit B. As described below, the Company calculated the August 10, 2021 deadline in the manner prescribed in Rule 14a-8(e) and Staff Legal Bulletin No. 14 (July 13, 2001) (“SLB 14”).

On August 12, 2021, the Company received the Proposal. *See Exhibit C*. UPS tracking information shows that the Proposal was not sent until August 11, 2021, which was also after

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the deadline for the Company to receive the Proposal. On August 18, 2021, the Company sent a letter to the Proponent notifying him that the Proposal was not received by the August 10, 2021 deadline and asking the Proponent to withdraw the Proposal. *See Exhibit D.* To date, the Company has not received any response or further correspondence from the Proponent concerning the Proposal. For this reason, we are writing to request that the Staff concur that the Company may exclude the Proposal pursuant to Rule 14a-8(e)(2).

ANALYSIS

The Proposal May Be Excluded From The 2022 Proxy Materials Pursuant To Rule 14a-8(e)(2) Because The Proposal Was Received By The Company At Its Principal Executive Offices After The Deadline For Submitting Stockholder Proposals For Inclusion In The 2022 Proxy Materials

Under Rule 14a-8(f)(1) a company may exclude a stockholder proposal if the proponent fails to follow one of the eligibility or procedural requirements contained in Rule 14a-8. Ordinarily, a company may exclude a proposal on this basis only after it has timely notified the proponent of an eligibility or procedural problem and the proponent has timely failed to adequately correct the problem. However, as per Rule 14a-8(f)(1), a company “need not provide [the proponent] such notice of a deficiency if the deficiency cannot be remedied, *such as if [the proponent] fail[s] to submit a proposal by the company’s properly determined deadline*” (emphasis added).

One of the eligibility or procedural requirements contained in Rule 14a-8 is the requirement to deliver a proposal by the applicable deadline. If a proponent is submitting a proposal “for the company’s annual meeting, [the proponent] can in most cases find the deadline in [the prior] year’s proxy statement.” *See* Rule 14a-8(e)(1). Under Rule 14a-8(e)(2):

The deadline is calculated in the following manner if the proposal is submitted for a regularly scheduled annual meeting. The proposal must be received at the company’s principal executive offices not less than 120 calendar days before the date of the company’s proxy statement released to shareholders in connection with the previous year’s annual meeting.¹

SLB 14, Section C.3.b indicates that, to calculate the deadline, a company should “[i] start with

¹ Also under Rule 14a-8(e)(2), “if the company did not hold an annual meeting the previous year, or if the date of this year’s annual meeting has been changed by more than 30 days from the date of the previous year’s meeting, then the deadline is a reasonable time before the company begins to print and send its proxy materials.” This portion of Rule 14a-8(e)(2) is not applicable here because the Company’s 2021 Annual Meeting of Stockholders was held on January 28, 2021, and the Company’s 2022 Annual Meeting of Stockholders will be held within 30 days of the anniversary of that date.

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the release date disclosed in the previous year's proxy statement; [ii] increase the year by one; and [iii] count back 120 calendar days." Consistent with this guidance, to calculate the deadline for receiving stockholder proposals submitted for the Company's 2022 Annual Meeting of Stockholders, the Company (i) started with the release date of its 2021 Proxy Statement (*i.e.*, December 8, 2020), (ii) increased the year by one (*i.e.*, December 8, 2021), and (iii) counted back 120 calendar days. As per SLB 14, Section C.3.b, "day one" for purposes of this calculation was December 7, 2021, resulting in a deadline for receiving stockholder proposals submitted for inclusion in the Company's 2022 Proxy Materials of August 10, 2021, as disclosed on page 103 of the 2021 Proxy Statement. See Exhibit B. As noted above and as shown in Exhibit C to this letter, the Company did not receive the Proposal at its principal executive offices until two days after this deadline, on August 12, 2021.

The Staff strictly construes the deadline for stockholder proposals under Rule 14a-8, permitting companies to exclude from proxy materials those proposals received at companies' principal executive offices after the deadline. See, e.g., *Hewlett Packard Enterprise Co.* (avail. Jan. 15, 2021) (concurring with the exclusion of a proposal received two days after the submission deadline); *General Dynamics Corp.* (avail. Jan. 8, 2021, *recon. denied* Mar. 17, 2021) (concurring with the exclusion of a proposal received four days after the submission deadline); *DTE Energy Co. (Moore)* (avail. Dec. 18, 2018) (concurring with the exclusion of a proposal received two days after the submission deadline); *Verizon Communications, Inc.* (avail. Jan. 4, 2018) (concurring with the exclusion of a proposal received one day after the submission deadline); *Dean Foods Co.* (avail. Jan. 27, 2014) (concurring with the exclusion of a proposal received three days after the submission deadline); *PepsiCo, Inc.* (avail. Jan. 3, 2014) (same); *Tootsie Roll Industries, Inc.* (avail. Jan. 14, 2008) (concurring with the exclusion of a proposal received two days after company's deadline, even when deadline fell on a Saturday).

Here, the Company properly disclosed in its 2021 Proxy Statement the deadline of August 10, 2021 for receipt of stockholder proposals for its 2022 Annual Meeting of Stockholders. However, the Proposal was not received at the Company's principal executive offices until two days after the Company's properly calculated and noticed deadline for stockholder proposals for inclusion in the 2022 Proxy Materials. The Proponent was on notice of where and when to send the Proposal but did not follow the instructions set forth in the 2021 Proxy Statement for submission of stockholder proposals. In addition, the Company confirmed that it has not received the Proposal via e-mail submission, nor is there any record of the Proponent having submitted the Proposal by any means other than physical delivery using UPS. Question C.3.d of SLB 14 encourages stockholders to "submit a proposal by a means that allows him or her to determine when the proposal was received at the company's principal executive offices," and the UPS tracking information for the Proposal indicates that the Proposal was not received until two days after the Company's stockholder proposal submission deadline. In fact, the UPS tracking information indicates that the Proposal was not even shipped via UPS until after the

GIBSON DUNN

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submission deadline. Accordingly, and consistent with the foregoing precedent, the Proposal is excludable because it was not received by the Company within the time frame required under Rule 14a-8(e)(2).

CONCLUSION

Based upon the foregoing analysis, we respectfully request that the Staff concur that it will take no action if the Company excludes the Proposal from its 2022 Proxy Materials pursuant to Rule 14a-8(e)(2).

We would be happy to provide you with any additional information and answer any questions that you may have regarding this subject. Correspondence regarding this letter should be sent to shareholderproposals@gibsondunn.com. If we can be of any further assistance in this matter, please do not hesitate to call me at (202) 955-8287.

Sincerely,

Elizabeth A. Ising

Enclosures

cc: Joseph B. Amsbary, Jr., Vice President, Corporate Secretary, Walgreens Boots Alliance, Inc.
Paul R. Ingram, Acting Assistant Corporate Secretary, Walgreens Boots Alliance, Inc.
Cherita Thomas, Acting Assistant Corporate Secretary, Walgreens Boots Alliance, Inc.
Kenneth Steiner

EXHIBIT A

Kenneth Steiner
PII

Mr. Joseph Amsbary, Jr.
Corporate Secretary
Walgreens Boots Alliance, Inc. (WBA)
108 Wilmot Road
Deerfield, Illinois 60015
PH: 847-315-3700
FX: 847-914-2804
FX: 847-914-3652

Dear Mr. Amsbary,

This Rule 14a-8 proposal is respectfully submitted in support of the long-term performance of our company.

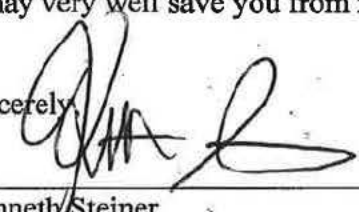
This Rule 14a-8 proposal is intended as a low-cost method to improve company performance – especially compared to the substantial capitalization of our company.

This proposal is for the next annual shareholder meeting. Rule 14a-8 requirements will be met including the continuous ownership of the required stock value until after the date of the respective shareholder meeting and presentation of the proposal at the annual meeting. This submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication.

Please assign the proper sequential proposal number in each appropriate place.

I expect to forward a broker letter soon so if you acknowledge this proposal in an email message it may very well save you from requesting a broker letter from me.

Sincerely,



Kenneth Steiner

8-9-21

Date

WBA – Rule 14a-8 Proposal, August 9, 2021
[This line and any line above it – *Not* for publication.]

Proposal 4 – Independent Board Chairman

The shareholders request that the Board of Directors adopt as policy, and amend the governing documents as necessary, to require the Chair of the Board of Directors, whenever possible, to be an independent member of the Board. This policy could be phased in when there is a contract renewal for our current CEO or for the next CEO transition.

This proposal topic won 52% support at Boeing and 54% support at Baxter International in 2020. Boeing then adopted this proposal topic in June 2020. The roles of Chairman and CEO are fundamentally different and should be held by 2 directors, a CEO and a Chairman who is completely independent of the CEO and our company.

The role of the CEO and management is to run the company.
The role of the Board of Directors is to provide independent oversight of management and the CEO.

Thus there is a potential conflict of interest for a CEO to have the oversight role of Chairman.

A CEO serving as Chair can result in excessive management influence on the Board and weaker oversight of management. The CEO becomes his own boss.

In an example from a company whose share price went from \$130 to \$200 in 10 months, the 2020 Lowe's annual meeting proxy said Lowe's independent directors determined that having a separate Chairman and Chief Executive Officer affords the CEO the opportunity to focus his time and energy on managing the business and allows the Chairman to devote his time and attention to Board oversight and governance.

It is also important to have an independent board chairman as the shareholder watchdog and help make up for the 2020 and 2021 silencing of shareholders at shareholder meetings with the widespread substitution of online shareholder meetings. Online shareholder meeting are a wasteland for shareholder engagement and management transparency.

For instance the 2021 Kohl's annual meeting was wrapped up in 9-minutes. AT&T would not even let shareholders speak at 2 consecutive online shareholder meetings.

Now is an ideal time to transition to an independent board chairman. Walgreens stock was at \$84 in November 2018. Plus our Lead Director, William Foote, had 24-years long tenure at Walgreens. Long-tenure can impair the independence of a director – and Mr. Foote again received the highest number of negative votes at the 2020 annual meeting. Nancy Schlichting, who chaired the Walgreens Executive Pay Committee, was again close second in negative votes. Shareholders rejected the exorbitant Walgreens executive pay in 2021.

The 2021 Walgreens proxy statement was hypocritical. It said Walgreens actively engages with stockholders and responds to stockholder feedback. Meanwhile management spent extra shareholder money to advertise against a shareholder proposal and to urge support for the outrageous management pay that nonetheless ended up with a failed vote.

Please vote yes:

Independent Board Chairman – Proposal 4

[The line above – *Is* for publication. Please assign the correct proposal number in the 2 places.]

Notes:

"Proposal 4" stands in for the final proposal number that management will assign.

This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(l)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.

See also: Sun Microsystems, Inc. (July 21, 2005).

The stock supporting this proposal will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email

PII

The color version of the below graphic is to be published immediately after the bold title line of the proposal.

Will consider withdrawal of the graphic if management commits to a fair presentation of the proposal which includes:

No management graphic in connection with the rule 14a-8 proposals in the proxy or ballot.

No proxy or ballot text suggesting that the proposal will be moot due to lack of presentation.

No ballot electioneering text repeating the negative management recommendation.

Management will give me the opportunity to correct any typographical errors.

Management will give me advance notice if it does a special solicitation that mentions this proposal.



EXHIBIT B

Additional Information

Attending the Annual Meeting

The Annual Meeting will be held entirely online via live audio webcast due to the public health impact of the COVID-19 pandemic and to support the health and wellness of our stockholders, directors, team members, and guests. The virtual Annual Meeting will also allow for greater participation by all of our stockholders, regardless of their geographic location. We are excited to embrace the latest technology to provide expanded access, improved communication and cost savings for our stockholders.

If you are a registered shareholder or beneficial owner of common stock holding shares at the close of business on the Record Date, you may attend the Annual Meeting by visiting www.virtualshareholdermeeting.com/WBA2021 and logging in by entering the 16-digit control number found on your proxy card, Notice of Internet Availability, or voter instruction form, as applicable. If you lost your 16-digit control number or are not a stockholder, you will be able to attend the meeting by visiting www.virtualshareholdermeeting.com/WBA2021 and registering as a guest. If you enter the meeting as a guest, you will not be able to vote your shares, examine our list of stockholders or submit questions during the meeting.

You may log into the virtual annual meeting beginning at 7:45 a.m. Central Time on January 28, 2021 and the Annual Meeting will begin promptly at 8:00 a.m. Central Time. If you experience any technical difficulties during the meeting, a toll free number will be available on our virtual stockholder login site for assistance.

Stockholder Proposals for Inclusion in the Proxy Statement for the 2022 Annual Meeting

We plan to hold the 2022 Annual Meeting on or around January 27, 2022, at a time and place to be specified in our proxy statement for that meeting.

We welcome comments or suggestions from our stockholders. If a stockholder wishes to have a proposal formally considered at the 2022 Annual Meeting and included in our proxy statement for that meeting, then we must receive the proposal in writing on or before the close of business on August 10, 2021 (or, if the date of the 2022 Annual Meeting is moved by 30 days from the anniversary of this year's Annual Meeting, the deadline will be a reasonable time before we begin to print and send our proxy materials, which date we will announce separately), and the proposal must otherwise comply with Rule 14a-8 under the Exchange Act. The proposal must be delivered in writing to us at Walgreens Boots Alliance, Inc., 108 Wilmot Road, MS #1858, Deerfield, Illinois 60015, Attention: Corporate Secretary.

Director Nominations for Inclusion in the Proxy Statement for the 2022 Annual Meeting

The Board has implemented proxy access, which allows a stockholder or group of up to 20 stockholders owning in aggregate 3% or more of our outstanding common stock continuously for at least three years, to nominate and include in our proxy materials director nominees constituting up to 20% of the number of directors in office (rounding down); provided that the stockholder(s) and nominee(s) satisfy the requirements in our by-laws.

If a stockholder or group of stockholders wants to nominate one or more director candidates to be included in our proxy materials for the 2022 Annual Meeting pursuant to the proxy access provisions in our by-laws, then we must receive proper written notice of such nomination at Walgreens Boots Alliance, Inc., 108 Wilmot Road, MS #1858, Deerfield, Illinois 60015, Attention: Corporate Secretary by no earlier than the close of business on July 11, 2021 and no later than the close of business on August 10, 2021, and the nomination must otherwise comply with our by-laws. If, however, the date of the 2022 Annual Meeting is changed and is not within 30 days before or 60 days after the anniversary of this year's Annual Meeting, then we must receive such written notice no earlier than the close of business on the 150th day prior to the 2022 Annual Meeting and not later than the close of business on the later of the 120th day prior to the 2022 Annual Meeting or, if the first public announcement of the date of the 2022 Annual Meeting is less than 130 days prior to the date of such meeting, the 10th day following the public announcement of the date of the 2022 Annual Meeting. Failure to comply with the requirements, procedures, and deadlines in our by-laws may preclude the proxy access nomination of the applicable candidate(s) for election at the 2022 Annual Meeting.

EXHIBIT C

Visit theupsstore.com to find a location near you. / Visite theupsstore.com para encontrar una tienda cerca de usted.

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GREAT NECK NY 11021-2409

SHIP MR JOSEPH AMSBARY JR.
TO: (847) 315-3700
WALGREENS BOOTS ALLIANCE
108 WILLMOT RD

DEERFIELD IL 60015
IL 600 9-01

UPS NEXT DAY AIR
TRACKING #: 1Z 1F4 871 01 9764 3899

BILLING: P/P

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EXHIBIT D

August 18, 2021

VIA OVERNIGHT MAIL

Kenneth Steiner

PII

Dear Mr. Steiner:

I am writing on behalf of Walgreens Boots Alliance, Inc. (the “Company”) about your stockholder proposal entitled “Independent Board Chairman” that you submitted pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2022 Annual Meeting of Stockholders (the “Proposal”).

As set forth in our 2021 proxy statement, the deadline for the Company to receive all stockholder proposals for the 2022 Annual Meeting of Stockholders was August 10, 2021. As documented by the UPS tracking information, the Proposal was received by the Company on August 12, 2021 – two days after the August 10, 2021 deadline. (We note that the UPS tracking information further shows that the Proposal was not sent until August 11, 2021, which also was after the deadline for the Company to receive the Proposal.)

Given that the Proposal was not received before the deadline described in SEC Rule 14a-8, we respectfully request that you withdraw the Proposal to save the time and expense associated with filing a no-action request to exclude it based on this procedural deficiency.

Please transmit any response by email to Jake Amsbary at jake.amsbary@wba.com. Alternatively, you may send any response by mail to Jake Amsbary, Corporate Secretary, Walgreens Boots Alliance, Inc., 108 Wilmot Road, MS #1858, Deerfield, IL 60015. If you have any questions with respect to the foregoing, please contact Mr. Amsbary at (847) 315-5823.

Sincerely,



Elizabeth A. Ising

cc: Joseph B. Amsbary, Jr., Vice President, Corporate Secretary, Walgreens Boots Alliance, Inc.

From: [UPS](#)
To: [Abshez, Natalie](#)
Subject: UPS Ship Notification, Tracking Number 1Z274826NT93844688
Date: Wednesday, August 18, 2021 12:33:27 PM

[WARNING: External Email]



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Kenneth Steiner

Ship To:

PII

US

UPS Service: UPS NEXT DAY AIR

Number of Packages: 1

Package Weight: 0.0 LBS

Scheduled Delivery: 08/19/2021

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08/19/2021
10:09 A.M.

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08/19/2021
9:16 A.M.

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Uniondale, NY, United States

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