



DIVISION OF
CORPORATION FINANCE

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

April 12, 2022

Jeffrey D. Karpf
Cleary Gottlieb Steen & Hamilton LLP

Re: Alphabet Inc. (the "Company")
Incoming letter dated February 1, 2022

Dear Mr. Karpf:

This letter is in response to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by Edward Feigen et al. for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders.

The Proposal requests that the board issue a report reassessing the Company's policies on support for military and militarized policing agency activities and their impacts on stakeholders, user communities, and the Company's reputation and finances.

We are unable to concur in your view that the Company may exclude the Proposal under Rule 14a-8(i)(7). In our view, the Proposal transcends ordinary business matters and does not seek to micromanage the Company.

Copies of all of the correspondence on which this response is based will be made available on our website at <https://www.sec.gov/corpfin/2021-2022-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: Sanford Lewis

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RESIDENT COUNSEL

Writer's Direct Dial: +1 212 225 2864
jkarpf@cgsh.com

February 1, 2022

VIA E-MAIL (shareholderproposals@sec.gov)

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

Re: Shareholder Proposal Submitted by Sanford J. Lewis on behalf of Edward Feigen as Lead and Raymond Daffner, Ken Olum, The Lorraine Baroody Family Trust, Jonathan Teller-Elsberg and Sabi Kanaan as Co-Filers

Ladies and Gentlemen:

We are writing on behalf of our client, Alphabet Inc., a Delaware corporation (“Alphabet” or the “Company”), pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), to notify the staff of the Division of Corporation Finance (the “Staff”) of the Securities and Exchange Commission (the “Commission”) of the Company’s intention to exclude the shareholder proposal (the “Proposal”) and supporting statement (the “Supporting Statement”) submitted by Sanford J. Lewis on behalf of Edward Feigen as lead and Raymond Daffner, Ken Olum, The Lorraine Baroody Family Trust, Jonathan Teller-Elsberg and Sabi Kanaan as co-filers (the “Proponents” and each, the “Proponent”), by a letter dated December 21, 2021, from the Company’s proxy statement for its 2022 annual meeting of shareholders (the “Proxy Statement”).

In accordance with Section C of the SEC Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“SLB 14D”), we are emailing this letter and its attachments to the Staff at shareholderproposals@sec.gov. In accordance with Rule 14a-8(j), we are simultaneously sending a copy of this letter and its attachments to the Proponents as notice of the Company’s intent to omit the Proposal from the Proxy Statement. The Company expects to file its definitive Proxy

Statement with the Commission on or about April 22, 2022, and this letter is being filed with the Commission no later than 80 calendar days before that date in accordance with Rule 14a-8(j). Rule 14a-8(k) and Section E of SLB 14D provide that shareholder proponents are required to send companies a copy of any correspondence that the shareholder proponent elects to submit to the Commission or the Staff. Accordingly, we are taking this opportunity to remind the Proponents that if the Proponents submit correspondence to the Commission or the Staff with respect to the Proposal, a copy of that correspondence should concurrently be furnished to the undersigned on behalf of the Company.

THE PROPOSAL

The Proposal and Supporting Statement are attached hereto as Exhibit A. The Proposal states:

RESOLVED: Shareholders request that the board issue a report, at reasonable expense and excluding proprietary information, reassessing the Company's policies on support for military and militarized policing agency activities and their impacts on stakeholders, user communities, and the Company's reputation and finances.

The Supporting Statement expands on the Proposal by stating:

“The Proponents recommend that, subject to board and management discretion, the report should assess:

- risks posed to directly-impacted populations through application or misapplication of technology services;
- risks posed to labor relations and relationships with other stakeholders, including users and the academic research community;
- risks posed to diverse communities, and the relationship of these communities to the Company that would imperil the Company's diverse hiring mandates;
- risks to the Company's reputation, including its reputation for social responsibility; and
- risks to the Company's assets and operations.

The report should assess potential changes to current policies, such as a policy to avoid entering into or renewing contracts with military and militarized policing agencies.”

On January 4, 2022, within 14 days of the Company's receipt of the Proposal, the Company sent to the Proponent via email a notification of eligibility and procedural deficiencies with respect to the Proposal (the “Deficiency Letter”). The Proponent provided additional documentation in response to the Deficiency Letter on January 13, 2022. Copies of the Deficiency Letter and all related correspondence are attached hereto as Exhibit B.

BASES FOR EXCLUSION

In accordance with Rule 14a-8(i)(7), we hereby respectfully request that the Staff confirm that no enforcement action will be recommended against the Company if the Proposal and the Supporting Statement are omitted from the Proxy Statement because the Proposal deals with matters relating to the Company's ordinary business operations.

ANALYSIS

Under Rule 14a-8(i)(7), the Proposal may be omitted because it deals with matters relating to the Company's ordinary business.

A. Overview of Rule 14a-8(i)(7)

Rule 14a-8(i)(7) permits a company to exclude a shareholder proposal if it "deals with a matter relating to the company's ordinary business operations." According to the Commission, 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. 34-40018 (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." *Id.*

There are two central components of the ordinary business exclusion. First, as it relates to the subject matter of the proposal, "[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.* The Commission has differentiated between these ordinary business matters and "significant social policy issues" that "transcend the day-to-day business matters and raise policy issues so significant that it would be appropriate for a shareholder vote." *Id.* The latter is not excludable as pertaining to ordinary business matters, and in assessing whether a particular proposal raises a "significant social policy issue," the Staff will review the terms of the proposal as a whole, including the supporting statement. *Id.* Second, as it relates to the implementation of the subject matter of the proposal, the ability to exclude a proposal "relates to the degree to which the proposal seeks to 'micro-manage' the company by probing too deeply into matters of a complex nature upon which shareholders, as a group, would not be in a position to make an informed judgment." *Id.*

A shareholder proposal being framed in the form of a request for a report does not change the nature of the proposal. The Staff reiterated this position in SEC Staff Legal Bulletin No. 14E (Oct. 27, 2009) ("SLB 14E") when discussing proposals relating to an evaluation of risk by the Company, stating that "similar to the way in which [it] analyze[s] proposals asking for the preparation of a report, the formation of a committee or the inclusion of disclosure in a Commission-prescribed document — where [the Staff] look[s] to the underlying subject matter of the report, committee or disclosure to determine whether the proposal relates to ordinary

business — [the Staff] will consider whether the underlying subject matter of the risk evaluation involves a matter of ordinary business to the company.” See also *Johnson Controls, Inc.* (avail. Oct. 26, 1999).

More recently, in Staff Legal Bulletin No. 14L (Nov. 3, 2021) (“SLB 14L”), the Staff rescinded prior guidance that a company may exclude a shareholder proposal in respect of its ordinary business operation if the proposal did not raise a significant policy issue of the company. The Staff stated that it will instead look to whether the policy issue may have broad societal impact such that it transcends the ordinary business of the company, regardless of the nexus between the issue and the company’s business. In explaining the change, the Staff noted, “[W]e have found that focusing on the significance of a policy issue to a particular company has drawn the Staff into factual considerations that do not advance the policy objectives behind the ordinary business exception,” which “did not yield consistent, predictable results.”

In addition, in SLB No. 14L, the Staff provided guidance on its position on micromanagement when evaluating requests to exclude a proposal on that basis under the ordinary business exception. The Staff reiterated that it does not view proposals that seek detail or seek to promote timeframes or methods as *per se* micromanagement. Instead, the Staff will focus on the level of detail and granularity sought in the proposal and may look to well-established frameworks or references in considering what level of detail may be too complex for shareholder input. The Staff also noted that it will look to the sophistication of investors generally, the availability of data and the robustness of public discussion in considering whether a proposal’s matter is too complex for shareholders, as a group, to make an informed judgment.

B. The Proposal may be excluded under Rule 14a-8(i)(7) because it relates to the Company’s relationship with, and provision of services to, classes of customers that are relevant to the Company’s ordinary business operations.

1. The Proposal requests a reassessment of the Company’s decision-making process and policies regarding entering into contracts with military agencies, which are fundamental to the Company’s ordinary business and to management’s ability to run the company on a day-to-day basis.

The Proposal relates to the Company’s policies concerning selling its technology services to military and militarized policing agencies. The Company is very thoughtful about these matters. For instance, in November 2021, the Company publicly disclosed how it works and partners with the U.S. government, including the U.S. Department of Defense. The Company has shared how it proudly works with the U.S. Department of Defense to help it modernize its operations, in line with the Company’s standard policies. Decisions about the sale of technology to clients are inextricably linked to the Company’s ordinary business operations. The Staff has continuously recognized that a company’s decisions relating to the sale of its services to a certain type of customer are excludable under Rule 14a-8(i)(7). In *Hewlett-Packard Co.* (Jan. 23, 2015), the proposal requested that the company prepare a report on its product and services sales to foreign government agencies (including military, police and intelligence). The company argued that the proposal would infringe on management discretion over whether to do business with certain types of customers. Concurring that the proposal was excludable under Rule 14a-8(i)(7) as relating to the company’s ordinary business operations, the Staff noted that

the proposal related to the company's products and services rather than focusing on a significant policy issue. Similarly, in both *Bank of America Corp.* (avail. Feb. 24, 2010) and *JPMorgan Chase & Co.* (avail. Mar 12, 2010), the Staff concurred that proposals requesting analysis of policies to bar financing for companies engaged in mountaintop coal removal were excludable under Rule 14a-8(i)(7) because they related to decisions to "provide other financial services to particular types of customers." In each case, the Staff further observed that "[p]roposals concerning customer relations or the sale of particular services are generally excludable under rule 14a-8(i)(7)."

Here, the Proposal requests a report reassessing the Company's "support for military and militarized policing agency activities and their impacts on stakeholders, user communities, and the Company's reputation and finances." The Proposal's "Whereas" clauses list specific examples of contracts the Company pursued with certain local and foreign military agencies, alleging a "pattern of Google providing technology services to militaries". Further, among the risks that the Supporting Statement recommends the report assess are those "posed to directly-impacted populations through application or misapplication of technology services." The Proponents describe a breadth of recommended risk assessments that are (1) inextricably intertwined with the central issue of this Proposal, which is the Company's decision to sell technology services to a particular type of customer, and (2) core aspects of management's day-to-day decision-making in the course of running the Company's business operations. The Company provides technology services to hundreds of thousands of customers across the globe, and the decision of which customers to engage with in business ventures, partnerships, commercial contracts or other transactions 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." See the 1998 Release. Because the Proposal directly relates to the Company's choice of customer and its sale of technology services, it may be excluded under Rule 14a-8(i)(7) because it relates to the Company's day-to-day management and ordinary business operations.

2. *Requesting an assessment of the Company's policies regarding contracts to sell technology services to military agencies would "micromanage" the Company, supplanting the judgment of management and the Board.*

The Proposal may be properly excluded under Rule 14-a-8(i)(7) because it seeks to "micromanage" the decision-making of management regarding day-to-day sales decisions. The Staff noted in Staff Legal Bulletin No. 14K (Oct. 16, 2019) ("SLB 14K") that a proposal micromanages a company where it "seeks intricate detail or imposes a *specific* strategy, method, action, outcome, or timeline for addressing an issue, thereby supplanting the judgment of management and the board." Although, as noted above, the Staff does not view a request for "intricate detail" or specific methodologies as *per se* micromanagement, the Staff also stated in SLB 14K that if a proposal "potentially limit[s] the judgment and discretion of the board and management, the proposal may be viewed as micromanaging the company."

An assessment of the Company's policies in the manner outlined in the resolved clause as to whether to pursue contracts to provide technology services to military and militarized policing agencies would necessarily micromanage the Company. The Proponents

make clear that their concerns lie with the Company's decision to pursue certain contracts with domestic and foreign governmental entities and agencies. The Proposal's underlying intent is to oversee and override management's decisions with respect to choosing and accepting customers. The resolved clause of the Proposal is particularly telling in that it asks the Company to "reassess the Company's policies on support for military and militarized policing agency activities"—in other words, to reconsider that support and terminate those relationships. The Proponents' request in the Supporting Statement for the report to "assess potential changes to current policies, such as a policy to avoid entering into or renewing contracts with military and militarized policing agencies," is clear "micromanagement" of the Company and inappropriately "limit[s] the judgment and discretion of the [B]oard and management."

As described above, the Supporting Statement also seeks an assessment of a plethora of risks. The Company's management considers a wide range of risk assessments and other factors when deciding whether to pursue or enter into a contract and accept a new client (or maintain a relationship with an existing client), including the demand for the Company's services within a customer base, how sales to customers will impact the Company's brand and reputation, the services provided to those customer bases by the Company's competitors and the laws where certain customer bases are located. Balancing these risks and considerations is necessarily a complex task. Questions about issues like commercial partnerships are traditionally reserved to management.

As the Staff states in SLK 14K, "the precatory nature of a proposal does not bear on the degree to which a proposal micromanages." The Proposal would restrict management's ability to make determinations as to its provision of technology services to certain customers, thereby eliminating the flexibility needed to fulfill its fiduciary duties. *Cf. Alphabet Inc.* (Feb. 4, 2020) (permitting the exclusion under Rule 14a-8(i)(7) of a proposal that requested that the company prepare a report on the risks associated with omitting viewpoint and ideology from its employment opportunity policy); *Amazon.com, Inc.* (Mar. 20, 2013) (permitting the exclusion of a proposal that requested the board hold a competition for giving public advice related to voting items in the company's 2014 proxy on "micromanagement" grounds); and *General Electric Co.* (Jan. 25, 2012, recon. denied Apr. 16, 2012) (permitting the exclusion of a proposal that sought procedural changes to the method by which the company would evaluate the performance of its independent directors on "micromanagement" grounds). Because the Proposal concerns the Company's services and the types of customers to which they are provided, the Proposal may be excluded pursuant to Rule 14a-8(i)(7) as relating to the Company's ordinary business operations.

C. Where part of the Proposal implicates ordinary business matters, the entire proposal must be excluded under Rule 14a-8(i)(7).

The long-established precedent above demonstrates that the Proposal addresses ordinary business matters and therefore is excludable under Rule 14a-8(i)(7). While it notes various social issues, the Proposal focuses primarily on management's sales decisions, which are fundamentally ordinary business matters.

The Proposal's "Whereas" clauses refer to various policy issues, but the Proposal centrally seeks to compel management to change its contracting policies, such that the Company

would stop providing technology services to military agencies. The core of the Proposal seeks to supplant management decisions as to the Company's existing and new business relationships, partnerships and client base, which is a clear encroachment on management's duties and responsibilities.

The Staff has previously permitted exclusion of similar proposals; for example, in *Hewlett-Packard Co.*, the Staff concurred with the exclusion of a proposal that requested a report on its sales of services to foreign military agencies. The "Whereas" clauses in that proposal made reference to potential human rights abuses, including the concern that the company's "equipment and other products will be used in controversial actions raising serious human rights and ethical concerns." Nonetheless, the Staff agreed that the proposal primarily related to the company's products and services rather than social policy concerns. See *Mattel, Inc.* (Feb. 10, 2012) (permitting the exclusion of a proposal that requested the company compel its suppliers to publish reports detailing their compliance with the International Council of Toy Industries Code of Business Practices, finding that the ICTI encompasses "several topics that relate to . . . ordinary business operations and are not significant policy issues"); *PetSmart, Inc.* (March 24, 2011) (permitting the exclusion of a proposal that requested that the board require its suppliers to certify they had not violated "the Animal Welfare Act, the Lacey Act, or any state law equivalents," even though the proposal had raised concerns about "the humane treatment of animals"); *JP Morgan Chase & Co.* (March 12, 2010) (permitting the exclusion of a proposal that requested the adoption of a policy prohibiting future financing of companies engaged in mountain top coal removal because the proposal addressed "matters beyond the environmental impact of JPMorgan Chase's project finance decisions"). Here, as in *Hewlett-Packard Co.*, the Proposal requests a report that is not about the employee concerns over certain government actions, but rather about the business decision of whether those governments should be or continue to be the Company's clients. Referencing the use of the Company's technology services in potentially controversial military applications does not shift the focus of the Proposal from the Company's decision to sell its services to, and contract with, certain types of customers, matters relating to ordinary business operations.

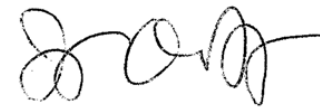
For the foregoing reasons, the Proposal may be omitted under Rule 14a-8(i)(7).

* * * * *

CONCLUSION

By copy of this letter, the Proponents are being notified that for the reasons set forth herein, the Company intends to omit the Proposal and Supporting Statement from its Proxy Statement. We respectfully request that the Staff confirm that it will not recommend any enforcement action if the Company omits the Proposal and Supporting Statement from its Proxy Statement. If we can be of assistance in this matter, please do not hesitate to call me.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey D. Karpf". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Jeffrey D. Karpf

Cc: Sanford J. Lewis, Strategic Counsel

Edward Feigen, Lead Filer

Enclosures:

Exhibit A – Proponents’ Proposal and Supporting Statement

Exhibit B – Deficiency Letter and Related Correspondence

Exhibit A

Proponents' Proposal and Supporting Statement

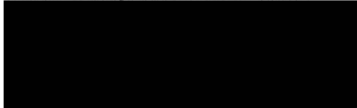
SANFORD J. LEWIS, ATTORNEY



Via email: [Redacted]
December 21, 2021

Via UPS

Alphabet Inc.
Attn: Corporate Secretary



Re: Shareholder Proposal for 2022 Annual Shareholder Meeting

Dear Corporate Secretary,

I am filing a shareholder proposal on behalf of Raymond Daffner, who is the lead filer, and Ken Olum, The Lorraine Baroody Family Trust, Edward Feigen, Jonathan Teller-Elsberg, and Sabi Kanaan ("co-filers"), all of whom are shareholders of Alphabet, Inc., for action at the next annual meeting. The lead filer and co-filers are submitting the enclosed shareholder proposal for inclusion in the Alphabet, Inc. 2022 proxy statement, for consideration by shareholders, in accordance with Rule 14a-8 of the General Rules and Regulations of the Securities Exchange Act of 1934.

The filer and co-filers have each continuously beneficially owned, since January 4, 2020 and through today at least \$2,000 worth of the Company's common stock. Verification of proof of ownership for each will follow. The filer and the co-filers each intend to continue to hold such shares through the date of the Company's 2022 annual meeting of shareholders.

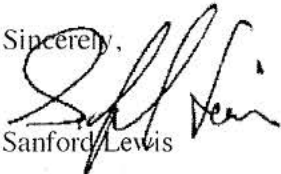
Letters from the filer and co-filers authorizing me to act on their behalf is enclosed. A representative of the lead filer will attend the stockholders' meeting to move the resolution as required.

I and the lead filer are current available EST at 1/18/22 and 1/19/22 from 4:00 – 6:00, 1/20/22 12 – 2:00, and 1/21/22 from 1:00 to 3:00 to meet for 15 minutes to discuss this. **We will hold open these possible times to meet pending your response by 1/2/22.** Mr. Draffner's email address is [Redacted]

The co-filers have designated the lead filer to conduct the initial engagement conversation with the company as required by amended SEC rules. Each of the co-filers designate the lead filer to meet initially with the Company but may join the meeting subject to their availability.

Please address any future correspondence regarding the proposal to me at this address.

Sincerely,


Sanford Lewis

Encl: Proposal and Authorization letters

Report Assessing Collaboration with Military and Militarized Policing Agencies

Whereas:

In 2018, Google faced widely publicized, significant opposition from its employees and the public over its Project Maven sub-contract with the U.S. Department of Defense over concerns regarding artificial intelligence being used for military drone technology.¹ Google publicly decided not to seek renewal of the contract with the Pentagon after it expired.

In 2019, a public employee petition² demanded that Google refrain from bidding on a contract with the militarized policing agency U.S. Customs and Border Protection (CBP), after the public learned of the severity of CBP's human rights violations and inhumane treatment of immigrants that resulted in deaths of dozens in their custody. A National Labor Relations Board complaint and lawsuit alleges that employees were unjustly fired for protesting the contract.³

In October 2021, nearly 700 Google employees signed a public letter⁴ calling on Google to end the "Project Nimbus" contract with the Israeli military and government. The employees opposed working on technology used to harm Palestinians⁵ living under illegal military occupation and to maintain Israel's well-documented, oppressive institutions, which have been accused of apartheid⁶ and war crimes.⁷ Google workers spoke out publicly in a variety of press outlets, including The Guardian and MSNBC.

In October 2021, Google's pursuit of the Joint Warfighter Cloud Capability contract with the U.S. Department of Defense garnered press attention,⁸ particularly given Google's previous reversal on Project Maven due to employee protest.⁹

¹ <https://www.nytimes.com/2018/04/04/technology/google-letter-ceo-pentagon-project.html>

² <https://medium.com/@no.gcp.for.cbp/google-must-stand-against-human-rights-abuses-in-cbp-88c60e1fc35e>

³ <https://www.bloomberg.com/news/articles/2021-11-29/google-workers-sue-over-firings-springing-from-border-project>

⁴ <https://www.theguardian.com/commentisfree/2021/oct/12/google-amazon-workers-condemn-project-nimbus-israeli-military-contract>

⁵ <https://www.nbcnews.com/think/opinion/new-amazon-google-contracts-israel-betray-company-values-workers-us-ncna1281349>

⁶ <https://www.hrw.org/report/2021/04/27/threshold-crossed/israeli-authorities-and-crimes-apartheid-and-persecution>,

https://www.btselem.org/publications/fulltext/202101_this_is_apartheid

⁷ <https://www.bbc.com/news/world-middle-east-56687437>, <https://www.aljazeera.com/news/2021/6/3/will-israel-be-held-accountable-for-war-crimes>

⁸ <https://www.nytimes.com/2021/11/03/technology/google-pentagon-artificial-intelligence.html>

⁹ <https://www.wired.com/story/3-years-maven-uproar-google-warms-pentagon/>

Given this pattern of Google providing technology services to militaries and militarized policing agencies with documented records of human rights abuses that harm the Company's own users — and Google's declared intent to continue to pursue military contracts — the Proponents expect that employee and public opposition to such contracts will increase and pose a risk to Alphabet, Inc. and subsidiaries' reputations and strategic positioning on social responsibility.

Resolved:

Shareholders request that the board issue a report, at reasonable expense and excluding proprietary information, reassessing the Company's policies on support for military and militarized policing agency activities and their impacts on stakeholders, user communities, and the Company's reputation and finances.

Supporting Statement

The Proponents recommend that, subject to board and management discretion, the report should assess:

- risks posed to directly-impacted populations through application or misapplication of technology services;
- risks posed to labor relations and relationships with other stakeholders, including users and the academic research community;
- risks posed to diverse communities, and the relationship of these communities to the Company that would imperil the Company's diverse hiring mandates;
- risks to the Company's reputation, including its reputation for social responsibility; and
- risks to the Company's assets and operations.

The report should assess potential changes to current policies, such as a policy to avoid entering into or renewing contracts with military and militarized policing agencies.

Date: December 16, 2021

Alphabet Inc.
Attn: Corporate Secretary



Dear Corporate Secretary:

I hereby authorize Sanford Lewis to file a shareholder resolution on my behalf for the Alphabet Inc. 2022 annual shareholder meeting. The specific topic of the proposal is to request a report assessing risks associated with the company's contracts with militaries and militarized policing agencies.

I support this proposal and give Sanford Lewis full authority to engage with the company on my behalf regarding the proposal and the underlying issues, and to negotiate a withdrawal of the proposal to the extent the representative views of the company's actions as responsive.

I understand that I may be identified on the corporation's proxy statement as a filer of the aforementioned resolution.

Sincerely,

DocuSigned by:

08BF4AA91E604D9...
Signature

Jonathan Teller-Elsberg

Full name

Date: 12/16/21

Alphabet Inc.
Attn: Corporate Secretary



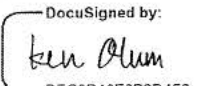
Dear Corporate Secretary:

I hereby authorize Sanford Lewis to file a shareholder resolution on my behalf for the Alphabet Inc. 2022 annual shareholder meeting. The specific topic of the proposal is to request a report assessing risks associated with the company's contracts with militaries and militarized policing agencies.

I support this proposal and give Sanford Lewis full authority to engage with the company on my behalf regarding the proposal and the underlying issues, and to negotiate a withdrawal of the proposal to the extent the representative views of the company's actions as responsive.

I understand that I may be identified on the corporation's proxy statement as a filer of the aforementioned resolution.

Sincerely,

DocuSigned by:

DEC9D46E6B2D4F8...
Signature

Ken Olum

Full name

Date: 12/16/2021

Alphabet Inc.
Attn: Corporate Secretary



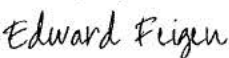
Dear Corporate Secretary:

I hereby authorize Sanford Lewis to file a shareholder resolution on my behalf for the Alphabet Inc. 2022 annual shareholder meeting. The specific topic of the proposal is to request a report assessing risks associated with the company's contracts with militaries and militarized policing agencies.

I support this proposal and give Sanford Lewis full authority to engage with the company on my behalf regarding the proposal and the underlying issues, and to negotiate a withdrawal of the proposal to the extent the representative views of the company's actions as responsive.

I understand that I may be identified on the corporation's proxy statement as a filer of the aforementioned resolution.

Sincerely,

DocuSigned by:

80D28175A6F0432...
Signature

Edward Feigen

Full name

Date: December 16, 2021

Alphabet Inc.
Attn: Corporate Secretary



Dear Corporate Secretary:

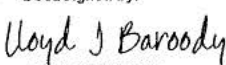
I hereby authorize Sanford Lewis to file a shareholder resolution on behalf of the Lorraine Baroody Family Trust for the Alphabet Inc. 2022 annual shareholder meeting. The specific topic of the proposal is to request a report assessing risks associated with the company's contracts with militaries and militarized policing agencies.

I am the sole trustee of the Lorraine Baroody Family Trust and have the authority to authorize the filing of this proposal on behalf of the Trust.

The Trust supports this proposal and gives Sanford Lewis full authority to engage with the company on its behalf regarding the proposal and the underlying issues, and to negotiate a withdrawal of the proposal to the extent the representative views of the company's actions as responsive.

I understand that I or the Trust may be identified on the corporation's proxy statement as a filer of the aforementioned resolution.

Sincerely,

DocuSigned by:

Signature

Lloyd J. Baroody

Date: 12/20/2021

Alphabet Inc.
Attn: Corporate Secretary



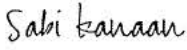
Dear Corporate Secretary:

I hereby authorize Sanford Lewis to file a shareholder resolution on my behalf for the Alphabet Inc. 2022 annual shareholder meeting. The specific topic of the proposal is to request a report assessing risks associated with the company's contracts with militaries and militarized policing agencies.

I support this proposal and give Sanford Lewis full authority to engage with the company on my behalf regarding the proposal and the underlying issues, and to negotiate a withdrawal of the proposal to the extent the representative views of the company's actions as responsive.

I understand that I may be identified on the corporation's proxy statement as a filer of the aforementioned resolution.

Sincerely,

DocuSigned by:

579D62DB74A14E9...
Signature

Sabi Kanaan

Full name

Date: 12/17/21

Alphabet Inc.
Attn: Corporate Secretary



Dear Corporate Secretary:

I hereby authorize Sanford Lewis to file a shareholder resolution on my behalf for the Alphabet Inc. 2022 annual shareholder meeting. The specific topic of the proposal is to request a report assessing risks associated with the company's contracts with militaries and militarized policing agencies.

I support this proposal and give Sanford Lewis full authority to engage with the company on my behalf regarding the proposal and the underlying issues, and to negotiate a withdrawal of the proposal to the extent the representative views of the company's actions as responsive.

I understand that I may be identified on the corporation's proxy statement as a filer of the aforementioned resolution.

Sincerely,

DocuSigned by:

1EBEEBDF9DB54BA...
Signature

Raymond Daffner

Full name

Exhibit B

Deficiency Letter and Related Correspondence

Alphabet

January 4, 2022

Via Electronic Mail

Sanford Lewis, Esq.
[REDACTED]

Raymond Daffner
[REDACTED]

Dear Messrs. Lewis and Daffner:

On December 21, 2021, Alphabet Inc. (the “Company”) received an email from Sanford Lewis, Esq. submitting a stockholder proposal, “**Report Assessing Collaboration with Military and Militarized Policing Agencies**” (the “Proposal”), on behalf of Raymond Daffner as the lead filer (the “lead filer”), and Ken Olum, The Lorraine Barood Family Trust, Edward Feigen, Jonathan Teller-Elsberg, and Sabi Kanaan (each, a “co-filer” and together, the “co-filers”) for inclusion in the Company’s proxy materials for its 2022 Annual Meeting of Stockholders (the “Annual Meeting”).

The Proposal is governed by Rule 14a-8 under the Securities Exchange Act of 1934, as amended (“Rule 14a-8”), which sets forth the eligibility and procedural requirements for submitting stockholder proposals, as well as thirteen substantive bases under which companies may exclude such proposals. We have included a complete copy of Rule 14a-8 with this letter for your reference.

Based on our review of the information provided in your email, our records and regulatory materials, we are unable to conclude that the Proposal meets the requirements of Rule 14a-8. The Proposal contains the procedural deficiency set forth below, which Securities and Exchange Commission (“SEC”) regulations require us to bring to your attention. Unless the deficiency described below can be remedied in the proper time frame, as discussed below, the Company will be entitled to exclude the Proposal from its proxy materials for the Annual Meeting.

Proof of Stock Ownership

The cover letter accompanying the Proposal sent by Mr. Lewis states that, “The filer and co-filers have each continuously beneficially owned, since January 4, 2020 and through today at least \$2,000 worth of the Company’s common stock. Verification of proof of ownership for each will follow.” However, the Company has been unable to independently verify that Raymond Daffner, Ken Olum, The Lorraine Barood Family Trust, Edward Feigen, Jonathan Teller-Elsberg, and Sabi Kanaan are registered or record holders of the Company’s Class A Common Stock. As a result, the Company believes

that the Proposal does not meet the requirements of Rule 14a-8(b). Accordingly, the Company respectfully requests that you or the lead filer and each of the co-filers submit proper verification of the lead filer and each of the co-filers' ownership of the Company's Class A Common Stock.

As required under Rule 14a-8(b), you or the lead filer and/or each of the co-filers must provide the Company sufficient proof that they held:

(a) at least \$2,000 in market value of the Company's Class A common stock (securities entitled to vote on the Proposal) for at least three years; or

(b) At least \$15,000 in market value of the Company's Class A common stock for at least two years; or

(c) At least \$25,000 in market value of the Company's Class A common stock for at least one year; or

(d) The amounts specified in paragraph (b)(3) of Section 14(a)-8:

(i) at least \$2,000 of the Company's Class A common stock for at least one year as of January 4, 2021; and

(ii) continuously maintained a minimum investment of at least \$2,000 of such securities from January 4, 2021 through the date the Proposal is submitted to the Company.

Under Rule 14a-8(b), you may provide proof of ownership by submitting either:

- a written statement from the "record" holders of the shares (usually a broker or a bank) verifying that, as of the date the Proposal was submitted, the lead filer and each of the co-filers held the requisite number of shares of the Company's Class A common stock for at least three years, two years, or one year, as applicable, and that they intend to continue to hold the requisite number of shares through the date of the Annual Meeting; or
- a copy of a filed Schedule 13D, Schedule 13G, Form 3, Form 4, Form 5, or amendments to those documents or updated forms, demonstrating that the lead filer and each of the co-filers meet at least at least one of the share ownership requirements.

Please note that, to be considered a "record" holder for these purposes, the broker or bank providing a written statement verifying the lead filer or co-filer's ownership must be a Depository Trust Company ("DTC") participant or an affiliate of a DTC participant. As of the date of this letter, a list of DTC participants can be obtained at:

<http://www.dtcc.com/~media/Files/Downloads/client-center/DTC/alpha.ashx>.

Under Rule 14a-8(f), a response that corrects the deficiency described in this letter must be postmarked or transmitted electronically no later than 14 days from the date you receive this letter.

Once we receive your response, we will be in a position to determine whether the deficiency described in this letter has been adequately and timely corrected and whether the Proposal is eligible for inclusion in the Company's proxy materials for the Annual Meeting. The Company may submit a no-action request to the staff of the SEC, as appropriate, with respect to the Proposal.

If you have any questions, please contact me at [REDACTED]. Please acknowledge receipt of this letter at your earliest convenience and address any response to us by email at [REDACTED].

Sincerely,

Valentina Margulis

Attachment

§240.14a-8 Shareholder proposals.¹

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

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

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

(1) To be eligible to submit a proposal, you must satisfy the following requirements:

(i) You must have continuously held:

(A) At least \$2,000 in market value of the company's securities entitled to vote on the proposal for at least three years; or

(B) At least \$15,000 in market value of the company's securities entitled to vote on the proposal for at least two years; or

(C) At least \$25,000 in market value of the company's securities entitled to vote on the proposal for at least one year; or

(D) The amounts specified in [paragraph \(b\)\(3\)](#) of this section. This [paragraph \(b\)\(1\)\(i\)\(D\)](#) will expire on the same date that [§ 240.14a-8\(b\)\(3\)](#) expires; and

(ii) You must provide the company with a written statement that you intend to continue to hold the requisite amount of securities, determined in accordance with

¹ Rule language pulled from the Electronic Code of Federal Regulations on December 6, 2021, available at https://www.ecfr.gov/cgi-bin/text-idx?SID=eda72c517290a19689f72f6355af8d66&node=se17.4.240_114a_68&rgn=div8.

[paragraph \(b\)\(1\)\(i\)\(A\)](#) through [\(C\)](#) of this section, through the date of the shareholders' meeting for which the proposal is submitted; and

(iii) You must provide the company with a written statement that you are able to meet with the company in person or via teleconference no less than 10 calendar days, nor more than 30 calendar days, after submission of the shareholder proposal. You must include your contact information as well as business days and specific times that you are available to discuss the proposal with the company. You must identify times that are within the regular business hours of the company's principal executive offices. If these hours are not disclosed in the company's proxy statement for the prior year's annual meeting, you must identify times that are between 9 a.m. and 5:30 p.m. in the time zone of the company's principal executive offices. If you elect to co-file a proposal, all co-filers must either:

(A) Agree to the same dates and times of availability, or

(B) Identify a single lead filer who will provide dates and times of the lead filer's availability to engage on behalf of all co-filers; and

(iv) If you use a representative to submit a shareholder proposal on your behalf, you must provide the company with written documentation that:

(A) Identifies the company to which the proposal is directed;

(B) Identifies the annual or special meeting for which the proposal is submitted;

(C) Identifies you as the proponent and identifies the person acting on your behalf as your representative;

(D) Includes your statement authorizing the designated representative to submit the proposal and otherwise act on your behalf;

(E) Identifies the specific topic of the proposal to be submitted;

(F) Includes your statement supporting the proposal; and

(G) Is signed and dated by you.

(v) The requirements of [paragraph \(b\)\(1\)\(iv\)](#) of this section shall not apply to shareholders that are entities so long as the representative's authority to act on the shareholder's behalf is apparent and self-evident such that a reasonable person would understand that the agent has authority to submit the proposal and otherwise act on the shareholder's behalf.

(vi) For purposes of [paragraph \(b\)\(1\)\(i\)](#) of this section, you may not aggregate your holdings with those of another shareholder or group of shareholders to meet the requisite amount of securities necessary to be eligible to submit a proposal.

(2) One of the following methods must be used to demonstrate your eligibility to submit a proposal:

(i) If you are the registered holder of your securities, which means that your name appears in the company's records as a shareholder, the company can verify your eligibility on its own, although you will still have to provide the company with a written statement that you intend to continue to hold the requisite amount of securities, determined in accordance with [paragraph \(b\)\(1\)\(i\)\(A\)](#) through [\(C\)](#) of this section, through the date of the meeting of shareholders.

(ii) If, like many shareholders, you are not a registered holder, the company likely does not know that you are a shareholder, or how many shares you own. In this case, at the time you submit your proposal, you must prove your eligibility to the company in one of two ways:

(A) The first way is to submit to the company a written statement from the “record” holder of your securities (usually a broker or bank) verifying that, at the time you submitted your proposal, you continuously held at least \$2,000, \$15,000, or \$25,000 in market value of the company's securities entitled to vote on the proposal for at least three years, two years, or one year, respectively. You must also include your own written statement that you intend to continue to hold the requisite amount of securities, determined in accordance with [paragraph \(b\)\(1\)\(i\)\(A\)](#) through [\(C\)](#) of this section, through the date of the shareholders' meeting for which the proposal is submitted; or

(B) The second way to prove ownership applies only if you were required to file, and filed, a Schedule 13D ([§ 240.13d-101](#)), Schedule 13G ([§ 240.13d-102](#)), Form 3 ([§ 249.103 of this chapter](#)), Form 4 ([§ 249.104 of this chapter](#)), and/or Form 5 ([§ 249.105 of this chapter](#)), or amendments to those documents or updated forms, demonstrating that you meet at least one of the share ownership requirements under [paragraph \(b\)\(1\)\(i\)\(A\)](#) through [\(C\)](#) of this section. If you have filed one or more of these documents with the SEC, you may demonstrate your eligibility to submit a proposal by submitting to the company:

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

(2) Your written statement that you continuously held at least \$2,000, \$15,000, or \$25,000 in market value of the company's securities entitled to vote on the proposal for at least three years, two years, or one year, respectively; and

(3) Your written statement that you intend to continue to hold the requisite amount of securities, determined in accordance with [paragraph \(b\)\(1\)\(i\)\(A\)](#) through [\(C\)](#) of this section, through the date of the company's annual or special meeting.

(3) If you continuously held at least \$2,000 of a company's securities entitled to vote on the proposal for at least one year as of January 4, 2021, and you have continuously

maintained a minimum investment of at least \$2,000 of such securities from January 4, 2021 through the date the proposal is submitted to the company, you will be eligible to submit a proposal to such company for an annual or special meeting to be held prior to January 1, 2023. If you rely on this provision, you must provide the company with your written statement that you intend to continue to hold at least \$2,000 of such securities through the date of the shareholders' meeting for which the proposal is submitted. You must also follow the procedures set forth in [paragraph \(b\)\(2\)](#) of this section to demonstrate that:

(i) You continuously held at least \$2,000 of the company's securities entitled to vote on the proposal for at least one year as of January 4, 2021; and

(ii) You have continuously maintained a minimum investment of at least \$2,000 of such securities from January 4, 2021 through the date the proposal is submitted to the company.

(iii) This [paragraph \(b\)\(3\)](#) will expire on January 1, 2023.

(c) **Question 3:** How many proposals may I submit? Each person may submit no more than one proposal, directly or indirectly, to a company for a particular shareholders' meeting. A person may not rely on the securities holdings of another person for the purpose of meeting the eligibility requirements and submitting multiple proposals for a particular shareholders' meeting.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Note to paragraph (i)(1):

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

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

Note to paragraph (i)(2):

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

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

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

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

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

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

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

(i) Would disqualify a nominee who is standing for election;

(ii) Would remove a director from office before his or her term expired;

(iii) Questions the competence, business judgment, or character of one or more nominees or directors;

(iv) Seeks to include a specific individual in the company's proxy materials for election to the board of directors; or

(v) Otherwise could affect the outcome of the upcoming election of directors.

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

Note to paragraph (i)(9):

A company's submission to the Commission under this section should specify the points of conflict with the company's proposal.

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

Note to paragraph (i)(10):

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

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

(12) ***Resubmissions.*** If the proposal addresses substantially the same subject matter as a proposal, or proposals, previously included in the company's proxy materials within the preceding five calendar years if the most recent vote occurred within the preceding three calendar years and the most recent vote was:

(i) Less than 5 percent of the votes cast if previously voted on once;

(ii) Less than 15 percent of the votes cast if previously voted on twice; or

(iii) Less than 25 percent of the votes cast if previously voted on three or more times.

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

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

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

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

(i) The proposal;

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

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

(k) ***Question 11:*** May I submit my own statement to the Commission responding to the company's arguments?

Yes, you may submit a response, but it is not required. You should try to submit any response to us, with a copy to the company, as soon as possible after the company makes its submission. This way, the Commission staff will have time to consider fully your submission before it issues its response. You should submit six paper copies of your response.

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

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

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

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

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

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

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

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

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

SANFORD J. LEWIS, ATTORNEY



Via email: [REDACTED]
January 13, 2022

Via Fedex

Alphabet Inc.
Attn: Corporate Secretary



Re: Shareholder Proposal for 2022 Annual Shareholder – response to deficiency notice sharehol

Dear Corporate Secretary,

I am responding to the deficiency notice of January 4, 2022 regarding the shareholder proposal submitted by Ray Daffner, Edward Feigen, Ken Olum, The Lorraine Baroody Family Trust, Jonathan Teller-Elsberg, and Sabi Kanaan.

- 1) Please be advised that the proponents have decided to change the lead filer designation. Edward Feigen is hereafter the lead filer. Ray Daffner and the others are co-filers. Mr. Feigen or his representative will attend the meeting to present the proposal.
- 2) I and Mr. Feigen as lead filer are currently available between 3 and 5 PM Eastern time January 24, 25, 26, 31 and Feb 1 and 2 to meet for 15 minutes to discuss this. **We will hold open these possible times to meet pending your response by 1/15/22.** Mr. Feigen's email address is [REDACTED]
- 3) Enclosed find proof of ownership, intent to hold and authorization/delegation of Mr. Feigen as the lead filer. Pursuant to Staff Legal Bulletin 14L please write back if you have any further specific concerns regarding any of this documentation. In addition, you can phone me at the number listed above.

Sincerely,
A handwritten signature in black ink, appearing to read 'Sanford Lewis'.

Sanford Lewis

Enclosures

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December 29, 2021

Edward M. Feigen

Re: E*TRADE Securities Account [REDACTED]

Dear Edward M. Feigen,

This letter is in response to your request for information pertaining to the purchases and sales of Alphabet Inc. Cl. A (GOOGL) in E*TRADE Securities account [REDACTED] during the period of January 4, 2020 through December 21, 2021.

Account number [REDACTED] is a brokerage account registered in the names of Edward M. Feigen and Linda M. Moore. On January 4, 2020, there were 25 shares of Alphabet Inc. Cl. A (GOOGL) in the account.

No purchases or sales of Alphabet Inc. Cl. A (GOOGL) that were made during the period of January 4, 2020 through December 21, 2021 leaving 25 shares of Alphabet Inc. Cl. A (GOOGL) in the account on December 21, 2021. As of market close on December 21, 2021, these shares were valued at \$71,736.25.

Please note that this information is not an official tax record. It should be used only as a tool to assist you with your financial management. E*TRADE Securities makes no warranties with respect to, and specifically disclaims any liability arising out of your use of or any tax position taken in reliance upon such information. You should verify such information against your own records and consult your tax advisor for further information.

We hope that this information satisfies your request. Should you have any further questions, please feel free to contact a Financial Services Representative at [REDACTED] or [REDACTED] internationally), 24 hours a day, seven days a week

Sincerely,



Krista L. Fischer
Correspondence Department

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1/11/2022

Alphabet Inc.
Attn: Valentina Margulis



Dear Ms. Margulis,

I confirm my intent to hold the requisite shares as required under the shareholder proposal rule, Rule 14a-8, through the date of the AGM.

Sincerely,

DocuSigned by:
Edward Feigen
80D28175A6F0432...
Edward Feigen

12/28/2021

Sabi Kanaan
[REDACTED]
[REDACTED]

Re: Your TD Ameritrade Account Ending in [REDACTED]

Dear Sabi Kanaan,

Thank you for allowing me to assist you today. As you requested, please accept this letter as confirmation that since the close of business January 4, 2020, you have continuously held shares of GOOGL with a combined market value of at least \$2,000.00 through December 21, 2021.

TD Ameritrade, a DTC participant, has acted as custodian on these shares.

If we can be of any further assistance, please let us know. Just log in to your account and go to the Message Center to write us. You can also call Private Client Services at [REDACTED]. We're available 24 hours a day, seven days a week.

Sincerely,



Andrew P. Haag
Resource Specialist
TD Ameritrade

TD Ameritrade understands the importance of protecting your privacy. From time to time we need to send you notifications like this one to give you important information about your account. If you've opted out of receiving promotional marketing communications from us, containing news about new and valuable TD Ameritrade services, we will continue to honor your request.

Market volatility, volume, and system availability may delay account access and trade executions.

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TDA 1002212 11/21

1/12/2022

Alphabet Inc.
Attn: Valentina Margulis

[REDACTED]

[REDACTED]

Dear Ms. Margulis,

In light of the decision by proponents to change the lead filer for our proposal to Edward Feigen, I am writing to confirm that I designate Edward Feigen as the lead filer to meet with the company pursuant to the requirements of the rule, and I continue to authorize my representative, Sanford Lewis to negotiate a withdrawal of the proposal to the extent the representative views the company's actions as responsive.

In addition, I confirm my intent to hold the requisite shares as required under the shareholder proposal rule, Rule 14a-8, through the date of the AGM.

Sincerely,

DocuSigned by:
Sabi Kanaan
579D62DB74A14E9...

Sabi Kanaan

Morgan Stanley
Wealth Management

December 23, 2021

Alphabet Inc.
Attn: Corporate Secretary

[REDACTED]

Re: Shareholder proposal submitted by Ken Olum

Dear Corporate Secretary,

I write concerning a shareholder proposal (the "Proposal") submitted to Alphabet, Inc. (the "Company") by Ken Olum.

As of January 4, 2020, Ken Olum had held shares of the Company's common stock with a value of at least \$2,000 and Ken Olum has since then continuously maintained a minimum investment of at least \$2,000 of such securities (the "Shares") through December 21, 2021.

Morgan Stanley has acted as record holder of the Shares and is a DTC participant. If you require any additional information, please do not hesitate to contact me at [REDACTED],

[REDACTED]

Sincerely,

Andrew S. Blackwell, CFP®, CIMA®
Senior Vice President
Alternative Investments Director

[REDACTED]

The Ironside Group
Morgan Stanley Wealth Management

[REDACTED]

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View all of your accounts in one place | [Learn More](#)

1/11/2022

Alphabet Inc.
Attn: Valentina Margulis

[REDACTED]

[REDACTED]

Dear Ms. Margulis,

In light of the decision by proponents to change the lead filer for our proposal to Edward Feigen, I am writing to confirm that I designate Edward Feigen as the lead filer to meet with the company pursuant to the requirements of the rule, and I continue to authorize my representative, Sanford Lewis to negotiate a withdrawal of the proposal to the extent the representative views of the company's actions as responsive.

In addition, I confirm my intent to hold the requisite shares as required under the shareholder proposal rule, Rule 14a-8, through the date of the AGM.

Sincerely,

DocuSigned by:

DEC9D46E6B2D4F8...

Ken Olum

December 29, 2021

Ray Daffner

Re: E*TRADE Securities account

Dear Ray Daffner,

This letter is in response to your request for verification of the balance and deposits held in E*TRADE Securities account.

Account number is a Traditional IRA brokerage account registered in the name of Ray Daffner. This account was opened on April 12, 2010 and is currently in good standing. As of the time this letter was prepared on December 29, 2021, the account held the following assets:

Quantity	Asset	Current Price 12/29/2021*	Market Value 12/29/2021*
			\$
33	ALPHABET INC CAP STK CL A (GOOGL)	\$2,923.62	\$96,479.46
	Cash	-	
		Total Market Value	

**Due to market fluctuation, this value is subject to change.*

We hope that this information satisfies your request. Should you have any further questions, please feel free to contact a Financial Services Representative at , or internationally), 24 hours a day, seven days a week.

Sincerely,

Stephen Heller
Correspondence Department

PLEASE READ THE IMPORTANT DISCLOSURES BELOW.

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Securities products and services offered by E*TRADE Securities LLC, Member FINRA/SIPC, are not insured by the FDIC, are not deposits or obligations of, or guaranteed by, E*TRADE Bank, and are subject to investment risk, including possible loss of the principal amount invested.

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1/12/2022

Alphabet Inc.
Attn: Valentina Margulis

[REDACTED]

[REDACTED]

Dear Ms. Margulis,

In light of the decision by proponents to change the lead filer for our proposal to Edward Feigen, I am writing to confirm that I designate Edward Feigen as the lead filer to meet with the company pursuant to the requirements of the rule, and I continue to authorize my representative, Sanford Lewis to negotiate a withdrawal of the proposal to the extent the representative views of the company's actions as responsive.

In addition, I confirm my intent to hold the requisite shares as required under the shareholder proposal rule, Rule 14a-8, through the date of the AGM.

Sincerely,

DocuSigned by:
Raymond Daffner
1EBEEBDF9DB54BA...

Raymond Daffner



December 30, 2021

Lloyd J. Baroody




To Whom It May Concern:

This letter is provided at the request of Lloyd J Baroody, a trustee of Lorraine Baroody Family Trust is a customer of Fidelity investments.

Please accept this letter as confirmation that as of the market close on December 29, 2021, the Lorraine Baroody Family Trust has continuously owned no fewer than the shares quantities of the securities shown on the below table since January 4, 2020 within his Fidelity accounts.

Security	Symbol	Share Quantity
Alphabet Inc Cap Stk Cl A	GOOGL	11.00

These securities are registered in the name of National Financial Services LLC, a DTC participant (DTC number 0226) a Fidelity Investments subsidiary.

I hope this information is helpful. For any other issues or general inquiries, please contact a Fidelity representative at  Thank you for choosing Fidelity Investments.

Sincerely,

Kris Miner
Operations Specialist

Our File: W638030-22DEC21

1/11/2022

Alphabet Inc.
Attn: Valentina Margulis

[REDACTED]


[REDACTED]

Dear Ms. Margulis,

In light of the decision by proponents to change the lead filer for our proposal to Edward Feigen, I am writing to confirm that Lorraine Barood Family Trust designates Edward Feigen as the lead filer to meet with the company pursuant to the requirements of the rule, and I continue to authorize my representative, Sanford Lewis to negotiate a withdrawal of the proposal to the extent the representative views of the company's actions as responsive.

In addition, I confirm that Lorraine Barood Family Trust intends to hold the requisite shares as required under the shareholder proposal rule, Rule 14a-8, through the date of the AGM.

Sincerely,

DocuSigned by:

AEAB970E48D84BB...

Lloyd J Barood, Trustee
Lorraine Barood Family Trust



Plan well. Live well.

January 4, 2022

Alphabet Inc.
Attn: Corporate Secretary



Re: Shareholder proposal submitted by Jonathan Teller-Elsberg

Dear Corporate Secretary,

I write concerning a shareholder proposal (the "Proposal") submitted to Alphabet, Inc. (the "Company") by Jonathan Teller-Elsberg.

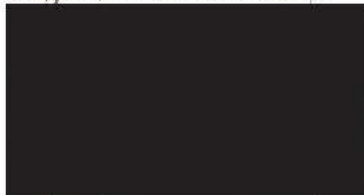
As of January 4, 2020, Jonathan Teller-Elsberg had held shares of the Company's common stock with a value of at least \$2,000 and Jonathan Teller-Elsberg has since then continuously maintained a minimum investment of at least \$2,000 of such securities (the "Shares") through December 21, 2021.

Ledyard and Co. has acted as record holder of the Shares and is a DTC participant. If you require any additional information, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in blue ink, appearing to read "C. Ng".

Christopher C. Ng
VP, Senior Portfolio Manager
Ledyard Financial Advisors



1/12/2022

Alphabet Inc.
Attn: Valentina Margulis

[REDACTED]

[REDACTED]

Dear Ms. Margulis,

In light of the decision by proponents to change the lead filer for our proposal to Edward Feigen, I am writing to confirm that I designate Edward Feigen as the lead filer to meet with the company pursuant to the requirements of the rule, and I continue to authorize my representative, Sanford Lewis to negotiate a withdrawal of the proposal to the extent the representative views of the company's actions as responsive.

In addition, I confirm my intent to hold the requisite shares as required under the shareholder proposal rule, Rule 14a-8, through the date of the AGM.

Sincerely,

DocuSigned by:
Jonathan Teller-Elsberg
08BF4AA91E604D9...

Jonathan Teller-Elsberg

SANFORD J. LEWIS, ATTORNEY

PO Box 231
Amherst, MA 01004-0231
413 549-7333
sanfordlewis@strategiccounsel.net

March 4, 2022
Via electronic mail

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

Re: Shareholder Proposal to Alphabet Inc. regarding
military and militarized policing on behalf of Edward Feigen and co-filers

Ladies and Gentlemen:

Edward Feigen (the “Proponent”) is beneficial owner of common stock of Alphabet Inc. (the “Company”) and has submitted a shareholder proposal (the “Proposal”) together with co-filers to the Company. I have been asked by the Proponent to respond to the letter dated February 1, 2022 (“Company Letter”) sent to the Securities and Exchange Commission by Jeffrey Karpf of Cleary Gottlieb Steen and Hamilton LLP. In that letter, the Company contends that the Proposal may be excluded from the Company’s 2022 proxy statement. A copy of this letter is being emailed concurrently to Jeffrey Karpf.

SUMMARY

The Proposal requests that the board issue a report reassessing the Company’s policies on support for military and militarized policing agency activities and their impacts on stakeholders, user communities, and the Company’s reputation and finances. The supporting statement contains recommendations for the content of the report, at board and management discretion and also states that the report should assess potential changes to current policies, such as a policy to avoid entering into or renewing contracts with military and militarized policing agencies.

The Company Letter asserts that the Proposal is excludable as addressing clients, products and services offered by the Company, and failing to address a significant policy issue.

However, the Company’s policies on providing support for military and militarized policing agencies has a broad societal impact and is a subject of widespread controversy for stakeholders and society. Even within the Company there is a deep division over these issues given the impact on those whose lives are impacted and jeopardized by the militarized activities that the Company

may be supporting. Employee protests and petitions at the company today over its development of military contracts have erupted, many of them echoing or reminding the company of its own founding motto, “don’t be evil”.

The dissension among employees has been sufficient to block or overturn some of the Company’s putative military contracts in recent years. Yet, the management of the company has announced recently that it will continue to pursue military contracts. In this instance, the Company’s equivocating and controversial postures on its policies regarding whether or not it will undertake military and militarized contracts, represents a fundamental strategic question of broad social impact.

The Company Letter claims that the proposal addresses decisions regarding the company’s clients, products and services and should be excludable on that basis. However, numerous staff “products and services” precedents demonstrate that a Proposal is not excludable on that basis when it addresses a significant policy issue for the Company as the current proposal does.

Therefore, because the current Proposal addresses a significant policy issue and does not micromanage, it is not excludable under Rule 14a-8(i)(7).

THE PROPOSAL

Report Assessing Collaboration with Military and Militarized Policing Agencies

Whereas:

In 2018, Google faced widely publicized, significant opposition from its employees and the public over its Project Maven sub-contract with the U.S. Department of Defense over concerns regarding artificial intelligence being used for military drone technology. Google publicly decided not to seek renewal of the contract with the Pentagon after it expired.

In 2019, a public employee petition¹ demanded that Google refrain from bidding on a contract with the militarized policing agency U.S. Customs and Border Protection (CBP), after the public learned of the severity of CBP’s human rights violations and inhumane treatment of immigrants that resulted in deaths of dozens in their custody. A National Labor Relations Board complaint and lawsuit alleges that employees were unjustly fired for protesting the contract.²

¹ <https://medium.com/@no.gcp.for.cbp/google-must-stand-against-human-rights-abuses-nogcpforcbp-88c60e1fc35e>

² <https://www.bloomberg.com/news/articles/2021-11-29/google-workers-sue-over-firings-stemming-from-border-project>

In October 2021, nearly 700 Google employees signed a public letter³ calling on Google to end the “Project Nimbus” contract with the Israeli military and government. The employees opposed working on technology used to harm Palestinians⁴ living under illegal military occupation and to maintain Israel’s well-documented, oppressive institutions, which have been accused of apartheid⁵ and war crimes.⁶ Google workers spoke out publicly in a variety of press outlets, including The Guardian and MSNBC.

In October 2021, Google’s pursuit of the Joint Warfighter Cloud Capability contract with the U.S. Department of Defense garnered press attention,⁷ particularly given previous reversal on Project Maven due to employee protest.⁸

Given this pattern of Google providing technology services to militaries and militarized policing agencies with documented records of human rights abuses that harm the Company’s own users — and Google’s declared intent to continue to pursue military contracts — the Proponents expect that employee and public opposition to such contracts will increase and pose a risk to Alphabet, Inc. and subsidiaries’ reputations and strategic positioning on social responsibility.

Resolved:

Shareholders request that the board issue a report, at reasonable expense and excluding proprietary information, reassessing the Company’s policies on support for military and militarized policing agency activities and their impacts on stakeholders, user communities, and the Company’s reputation and finances.

Supporting Statement

The Proponents recommend that, subject to board and management discretion, the report should assess:

- risks posed to directly-impacted populations through application or misapplication of technology services;

³ <https://www.theguardian.com/commentisfree/2021/oct/12/google-amazon-workers-condemn-project-nimbus-israeli-military-contract>

⁴ <https://www.nbcnews.com/think/opinion/new-amazon-google-contracts-israel-betray-company-values-workers-us-ncna1281349>

⁵ <https://www.hrw.org/report/2021/04/27/threshold-crossed/israeli-authorities-and-crimes-apartheid-and-persecution>,
https://www.btselem.org/publications/fulltext/202101_this_is_apartheid

⁶ <https://www.bbc.com/news/world-middle-east-56687437>, <https://www.aljazeera.com/news/2021/6/3/will-israel-be-held-accountable-for-war-crimes>

⁷ <https://www.nytimes.com/2021/11/03/technology/google-pentagon-artificial-intelligence.html>

⁸ <https://www.wired.com/story/3-years-maven-uproar-google-warms-pentagon/>

- risks posed to labor relations and relationships with other stakeholders, including users and the academic research community;
- risks posed to diverse communities, and the relationship of these communities to the Company that would imperil the Company's diverse hiring mandates;
- risks to the Company's reputation, including its reputation for social responsibility; and
- risks to the Company's assets and operations.

The report should assess potential changes to current policies, such as a policy to avoid entering into or renewing contracts with military and militarized policing agencies.

BACKGROUND

Alphabet's principal subsidiary Google doubled the total number of contracts and subcontracts they held with the US government from 2004 to 2016, with 66% of these contracts or subcontracts since 2005 being with the Department of Defense (DoD).⁹ This increase has not gone unnoticed. As Google has increased its support for military and militarized policing, the Company has been associated with violence against and surveillance/criminalization of, marginalized communities, including Black, brown and Muslim communities in the US and abroad.

This Proposal may be seen as a challenge to the company to get back to its origins. The words "Don't be evil" were included in the prospectus of Google's 2004 IPO, in a letter from the founders: "Don't be evil. We believe strongly that in the long term, we will be better served—as shareholders and in all other ways—by a company that does good things for the world even if we forgo some short term gains."

In 2018, the motto was still cited in the preface to the Company's code of conduct:

"Don't be evil." Googlers generally apply those words to how we serve our users. But "Don't be evil" is much more than that...

The Google Code of Conduct is one of the ways we put "Don't be evil" into practice...

Although it was removed from the preface, it remains as the final line of the code of conduct: "And remember... don't be evil, and if you see something that you think isn't right – speak up!"

⁹ This data is drawn from [Tech Inquiry's US government contracts explorer](#) as well as Tech Inquiry's [2020 data report on contracts and subcontracts with US government agencies](#).

To many of the Company's employees, a focal point of this moral code is the Company's equivocation on whether or not the Company should engage in support for military operations, especially where there is a high risk of the supported activities infringing human rights. According to an article in *Bloomberg Businessweek* dated November 21, 2019, titled 'Google wants to do business with the military—Many of its employees don't': "Employees signed pledges not to help build any technology to enable immigration crackdowns. And they rushed to public protests."¹⁰

When employees opposed Company initiatives to do work for controversial projects, such as work for US Customs and Border Protection during the Trump era, three workers were fired. The Company alleged that the employees engaged in "clear and repeated violations" of the company's data security policies, but the employees alleged in the lawsuit that the company was retaliating against them when they tried to call attention to the company "doing evil" in contradiction with the Company's motto.¹¹ In the lawsuit, they asserted that the company was violating its own moral code.¹²

Among other things, these military and militarized policing activities are seen by many employees as creating a hostile environment for current and future employees who identify as members of these communities. Continued pursuit of the military activities doesn't just have an impact on those at the receiving end of military and police action, it also may prove to be a barrier to employee recruitment retention, as such contracts may be a barrier to Google hiring and retaining a diverse workforce as a part of its Diversity Equity and Inclusion commitments.

The root cause of employee objection to Google pursuing contracts with militaries and militarized policing agencies is the harmful impact that such contracts have on society and all communities, especially marginalized ones. Providing Google technology to militaries and militarized policing agencies—whether it be to, for example, provide Cloud services or AI technology towards specific activities, such as improving weaponized drone technology in the case of Project Maven¹³—means, in one way or another, providing technology that has a high likelihood of enabling violent warfare, illegal military occupation, land grabs that violate

¹⁰ Brustein, Joshua and Mark Bergen. "Google wants to do business with the military—Many of its employees don't." *Bloomberg Businessweek*, 21 Nov., 2019, <https://www.bloomberg.com/features/2019-google-military-contract-dilemma/>

¹¹ <https://www.npr.org/2021/11/29/1059821677/google-dont-be-evil-lawsuit>

¹² From NPR: Three former Google employees [have sued](#) the company, alleging that Google's motto "Don't be evil" amounts to a contractual obligation that the tech giant has violated.

At the time the company hired the three software engineers, Rebecca Rivers, Sophie Waldman and Paul Duke, they signed conduct rules that included a "Don't be evil" provision, according to the suit.

The trio say they thought they were behaving in accordance with that principle when they organized Google employees against controversial projects, such as work for U.S. Customs and Border Protection during the Trump administration. The workers [circulated a petition](#) calling on Google to publicly commit to not working with CBP. <https://www.npr.org/2021/11/29/1059821677/google-dont-be-evil-lawsuit>

¹³ Stroud, Matt. "The Pentagon is getting serious about AI weapons." *The Verge*, 12 April, 2018, <https://www.theverge.com/2018/4/12/17229150/pentagon-project-maven-ai-google-war-military>

international law, mass surveillance, and other activities overseen by these military entities. These contracts run a particularly high risk of contributing to physical harm to people, as well as threatening their privacy and other human rights.

Given the contexts in which militaries and militarized policing agencies operate, marginalized and minority communities are most likely to be harmed. For example, there is now ample evidence that the U.S. military committed and enabled human rights abuses against Afghani civilians as a part of its invasion of and warfare in Afghanistan.¹⁴ In addition, Mexican and Central American immigrants, including children, have been amongst the communities most harmed by the inhumane practices of the militarized policing agency U.S. Customs and Border Protection. Both Human Rights Watch¹⁵ and Amnesty International¹⁶ have documented extensively the harm that the Israeli military-enforced system of apartheid continues to do to Palestinians living under internationally recognized military occupation. These are just some examples of how the activities of militaries and militarized policing agencies often most harm marginalized communities, in some cases in violation of international law.

Recent History

In 2018, the internal conflict within Google over the potential use of artificial intelligence for drone technology for Project Maven concretized the image of Google. Google sold artificial intelligence technology to the Pentagon to potentially improve targeting by armed drones. The New York Times covered extensively the quasi-civil-war at Google over this military technology, exposing that Google leadership had serious concerns about both employee opposition and public opinion regarding the use of Google AI for the DoD. Other mainstream publications documented the employee petition as well as a wave of employee resignations over Maven. The decision to not renew Maven after this wave of protest, covered extensively in business publications, solidified concern among some investors that such ethical opposition to military contracts could cast doubt amongst future clients as to Google's ability to quietly, confidently fulfill contract obligations.

In 2019, employee activism in opposition to Google's partnership with militarized policing agency US Customs and Border Patrol (CBP), and the legal battles resulting from Google leadership's handling of such activism, yet again sparked controversy about the militarization of

¹⁴ Gossman, Patricia. "Afghanistan Papers Detail US Role in Abuse." Human Rights Watch. 11 Dec, 2019, <https://www.hrw.org/news/2019/12/11/afghanistan-papers-detail-us-role-abuse>

¹⁵ Human Rights Watch. "A Threshold Crossed: Israeli Authorities and the Crimes of Apartheid and Persecution." 27 April, 2021, <https://www.hrw.org/report/2021/04/27/threshold-crossed/israeli-authorities-and-crimes-apartheid-and-persecution>

¹⁶ Amnesty International. "Israel's Apartheid Against Palestinians: Cruel System of Domination and Crime Against Humanity." 2022, <https://www.amnesty.org/en/wp-content/uploads/2022/02/MDE1551412022ENGLISH.pdf>

Google technology. In the wake of news exposing the inhumane treatment of immigrants at the US-Mexico border, Google employees' public petition opposing Google bidding on a contract with CBP yet again sparked a debate over Google's use of technology for militarized policing agencies.

Controversy surrounded the firing of five Google employees involved in activism against CBP collaboration; an ensuing lawsuit; and a National Labor Relations Board case deeming that the firings were illegally retaliatory, all have continued to jeopardize the company's public image and reinforce the idea that employee activism against military contracts may be a liability.

Whistleblower controversies and employee leaks have demonstrated the potential to dramatically impact share values amongst tech companies, and thus any Google contracts that have been shown to produce employee discontent and whistleblowers raising ethical concerns must be assessed for risk. The investor community has looked on as the plummet in Facebook shares was attributable to the effects of leaked internal documents revealing company vulnerabilities and ethical concerns. One could argue that in today's day and age, Google is merely one whistleblower away from employee ethical concerns becoming a risk to shareholder assets.

About the Proposal

The Proposal seeks a reassessment of the company's policies regarding support for military and militarized policing agency activities. Numerous concerns have been raised by employees and the public regarding those activities at the company including the harm caused to marginalized communities.

With a virtual insurgency among employees over this dissonance in the company's military support, the proposal offers an opportunity for the Company to learn where its investors stand on these issues. Strategic guidance from investors on this issue of social impact may help to resolve the Company's currently equivocal posture in relation to military contracting. While the company straddles these issues because of the employee reactions and the tension it has stirred internally and legally for the company, such guidance from investors is of obvious value. It is fair to say that a significant portion of Alphabet investors purport to be ESG or even screened socially responsible investment offerings, for whom support for military and militarized policing operations necessitates a clear need to engage or divest.¹⁷ The proposal invites ALL investors to weigh in on this fundamental strategic question, to many a question of staying true to the company's "*don't be evil*" roots.

¹⁷ Many investors may have taken the same perspective as workers and taken the company's "don't be evil" motto to heart, assuming that the company represents a sound, socially responsible investment. Indeed, many socially responsible investment portfolios contained significant volumes of the tech stocks. But the increasing militarization of a company's business will inevitably create tension with a significant portion of investors.

ANALYSIS

The Proposal is not excludable under Rule 14a-8(i)(7)

The Company Letter asserts that the Proposal may be excluded under Rule 14a-8(i)(7) because it relates to the Company's ordinary business. The Company asserts that the proposal either is excludable because it relates to clients served and products of the Company, or because it seeks to micromanage the company by seeking new policies on these issues, or because it does not raise policy issues that transcend the company's ordinary business. However, when examining the Proposal against the Commission and Staff's guidance on shareholder proposals, including ordinary business and micromanagement, it is evident that the proposal addresses a transcendent policy issue and does not micromanage or otherwise inappropriately address the Company's ordinary business.

Ordinary Business According to the Commission

In 1998, the Commission issued a rulemaking release ("1998 Release") updating and interpreting the ordinary business rule, by both reiterating and clarifying past precedents. That release was the last time that the Commission discussed and explained at length the meaning of the ordinary business exclusion. The Commission summarized two central considerations in making ordinary business determinations – whether the proposal addresses a significant social policy issue, and whether it micromanages.

First, the Commission noted that certain tasks were generally considered so fundamental to management's ability to run a company on a day-to-day basis that they could not be subject to direct shareholder oversight (e.g., the hiring, promotion, and termination of employees, as well as decisions on retention of suppliers, and production quality and quantity). However, proposals related to such matters but focused on sufficiently significant social policy issues (i.e. significant discrimination matters) generally would not be excludable.

How much social impact does the proposal need to have in its focus in order for it to transcend ordinary business? The recent Staff Legal Bulletin 14 L made it clear that the key issue is whether the proposal focuses on broad societal impacts:

Going forward, the staff will realign its approach for determining whether a proposal relates to "ordinary business" with the standard the Commission initially articulated in 1976, which provided an exception for certain proposals that raise significant social policy issues, and which the Commission subsequently reaffirmed in the 1998 Release. This exception is essential for preserving shareholders' right to bring important issues before other shareholders by means of the company's proxy statement, while also recognizing the board's authority over most day-to-day business matters. For these reasons, staff will no longer focus on determining the nexus between a policy issue and

the company, but will instead focus on the social policy significance of the issue that is the subject of the shareholder proposal. In making this determination, the staff will consider whether the proposal raises issues with a broad societal impact, such that they transcend the ordinary business of the company.

So, the Staff has made it clear in a wide array of rulings that a proposal can touch on nitty-gritty issues without being excludable under the ordinary business rule. The Proposal exclusively addresses a significant policy issue, substantial and recognized impacts of support for military and militarized policing agencies, and as demonstrated in the background section of this letter, above, the issues raised by the Proposal implicate very significant societal impacts.

The broad societal impact of support for military and militarized policing agencies has been recognized as a significant policy issue in numerous staff precedents

Shareholder proposals addressing widely debated issues of companies' military contracting have always been permissible under the rule, though as the company notes, in a few precedents, the issues did not rise to the level of controversy or ripeness that merited inclusion of the issue on the company's proxy. As the precedents and the facts of the current situation demonstrate, the current Proposal is squarely directed at a crucial social issue facing the company, one in which the potential societal impacts, including the way those impact intersect with controversy for employees and investors, can reasonably be articulated and evaluated through the shareholder proposal.

Long-standing Staff precedents discussed below demonstrate that proposals related to a company's military contracts *may* transcend ordinary business, and do not micromanage, when they address broad social impacts of a company, and therefore be non-excludable under Rule 14a-8(i)(7). The controversy and impacts associated with Alphabet support for military and militarized policing demonstrate that in this instance, the issues of social impact transcend ordinary business and merit non-exclusion of the Proposal. This is in line with numerous Staff precedents.

In *Texas Instruments Inc. (Marianist Society)* (Feb. 1, 1983), the proposal requested that the board formulate social, economic, and ethical criteria for management to apply to prospective military-related contracts to determine whether the company should accept them. The proposal further requested that the company evaluate the consequences and implications of participation in particular contracts for the well-being and productive contribution of the company. The Staff did not allow exclusion under Rule 14a-8(i)(7), noting that "issuers do not commonly distribute the kind of information requested in the proposal to their shareholders as part of their ordinary business operations."

In *Amazon.com, Inc. (March 28, 2019)* to proposals withstood challenges against ordinary business. The First Proposal requests that the board prohibit sales of facial recognition technology

to government agencies unless the board concludes, after an evaluation using independent evidence, that the technology does not cause or contribute to actual or potential violations of civil and human rights. The Second Proposal requests that the board commission an independent study of Rekognition and issue a report addressing, among other things, the extent to which such technology may endanger, threaten, or violate privacy and or civil rights, the extent to which such technologies may be marketed and sold to certain foreign governments, and the financial or operational risks associated with these issues.

In *ITT Corp.* (Mar. 12, 2008), the Staff did not allow exclusion under Rule 14a-8(i)(7) for a proposal that requested that the board provide a comprehensive report of the company's foreign sales of military and weapons-related products and services. The Company originated as a company focused on the building of the worldwide system of telephone lines, but had evolved into a conglomerate of many acquisitions, including water treatment, motion and flow control and global defense and security. The proposal urged that the report to include the processes used to determine and promote foreign sales, criteria for choosing countries with which to do business, a description of procedures used during negotiations, and for the the last three years, the categories of military equipment and accompanying contracts for servicing the equipment, offset agreements, and licensing and/or co-production with foreign governments. Notably, a few years later, the company spun off its water and defense-related businesses.

In *General Electric Co.* (Jan. 28, 1997), the Staff did not allow exclusion under Rule 14a-8(i)(7) for a proposal that requested that the board commission a subcommittee to develop criteria for acceptance and exclusion of military contracts. The proposal recommended that the criteria include, among other things: basic canons of ethical business practice such that human rights and fair labor standards are upheld, sale of weapons, weapons parts and dual use technology and limits on military contracts measured by a percentage of sales.

In *Westinghouse Electric Co.* (Feb. 3, 1993), the proposal requested that the shareholders that the board establish a plan of orderly withdrawal from the nuclear weapons business. The proposal further questioned the logic the company used to justify the management of particular nuclear weapons product sites.. The Staff did not allow exclusion under Rule 14a-8(i)(7), noting "a decision to withdraw from the nuclear weapons business is not a matter that relates to the ordinary business operations of the Company."

In *Yahoo! Inc.* (April 5, 2011), the proposal directed the company to formally adopt human rights principles to guide its business in China and other repressive countries. The principles were as follows: no information technology products or technologies will be sold, and no assistance will be provided to authorities in China and other repressive countries that could contribute to human rights abuses; no user information will be provided, and no technological assistance will be made available, that would place individuals at risk of persecution based on their access or use of the Internet or electronic communications for free speech and free association purposes; Yahoo will support the efforts to assist users to have access to encryption and other protective technologies and approaches, so that their access and use of the Internet will not be restricted by the Chinese and other repressive authorities; Yahoo will establish a Human Rights Committee with the responsibility to review and approve all policies and actions that

might affect human rights observance in countries where it does business, and to supervise the abused Yahoo Human Rights. The Staff did not allow exclusion under Rule 14a-8(i)(7), noting that “[i]n our view, the proposal focuses on the significant policy issue of human rights.”

In *Alliant Techsystems Inc.* (April 23, 1997), the proposal requested that the board establish a committee to research and develop criteria for bidding, acceptance, and implementation of military contracts. The proposal recommended that the board consider, among other topics, a review of the company’s canons of ethical business practice, arms sales to governments that repress their citizens, and transfers of technology with foreign governments. The Staff did not allow exclusion under Rule 14a-8(i)(7), noting that the **“sales of military equipment to foreign governments has significant public policy implications which take it out of the realm of ordinary business.”**¹⁸

Impact on clients, products or services under SEC precedents does not lead to exclusion of the Proposal

The Company Letter also seeks exclusion of the Proposal as relating to the clients, products or services offered by the company under Rule 14a-8(i)(7). Contrary to the Company’s assertion, the Staff has made it clear in legal bulletins and in precedents that proposals directed to “nitty-gritty” aspects of the Company’s business, including a focus that impacts selection of clients, products or services offered, are not excludable to the extent they are focused on significant policy issues and do not attempt to micromanage business relationships. Thus, the current

¹⁸ Also relevant are other proposals on human rights and on military contracting and conversion that were found not to be excludable under Rule 14a-8(i)(7). For instance see *Apple Inc.* (December 14, 2015) requesting that the board review its guidelines for selecting countries / regions for its operations and issue a report to shareholders identifying Apple’s criteria for investing in, operating in and withdrawing from high-risk regions. *Northrop Grumman* (March 13, 2020) requesting that the company publish a report on the actual and potential human rights impacts associated with high-risk products and services, including those in conflict-affected areas. *General Dynamics Corp.* (Feb. 6, 1989), in which the proposal requested that the board create a report of the company’s plans for its planned economic conversion from military to nonmilitary production. The proposal requested that the report include, among other things, the company’s plans for the diversification of contracts and employee retention, the number and job skills of employees dependent upon military contracts and their capacity to transfer skills to civilian production, and a summary of the company’s future policy on weapons manufacturing and plans for studying civilian commercial directions. The Staff did not allow exclusion under Rule 14a-8(i)(7), noting that “the social and economic implications of the Company’s plans to deal with possible conversion of its facilities from military to non military production involve substantial corporate policy considerations that go beyond the conduct of the Company’s ordinary business operations.” Also, in *General Dynamics Corp.* (Feb. 8, 1993), the proposal requested that, in light of the sudden shift away from weapons procurement, the board provide a comprehensive report describing the company’s plans for workers and facilities dependent upon defense contracts. The Proposal hoped for the report to include the criteria used for decisions to continue weapons production, policies and procedures for the diversification of contracts, a summary of the company’s strategic planning process considering environmentally sustainable commercial directions, and the establishment of planning committees as each site dependent on defense contracts. The Staff did not allow exclusion under Rule 14a-8(i)(7), noting that “the proposal, which involves corporate strategies with respect to conversion from military to non-military business, involves issues that are beyond matters of the Company’s ordinary business operations.”

Proposal, which does not instruct the Company as to which clients it should serve but only seeks a strategic redirection on policies, is not excludable on that basis.

Although decisions Regarding clients served may be “nitty-gritty” for the company, where the focus of the Proposal is entirely on a significant policy issue, the fact that it may touch on issues related to products and services offered does not cause it to be excludable. Staff Legal Bulletin 14H, October 22, 2015, made this clear:

[T]he Commission has stated that proposals focusing on a significant policy issue are not excludable under the ordinary business exception “because the proposals would transcend the day-to-day business matters and raise policy issues so significant that it would be appropriate for a shareholder vote.” [Release No. 34-40018] Thus, **a proposal may transcend a company’s ordinary business operations even if the significant policy issue relates to the “nitty-gritty of its core business.”** [Emphasis added].

Significantly, the focus of a proposal on a policy level rather than directing the Company’s relations with particular suppliers or customers is sufficient to avoid the products and services exclusion. For example, in *TJX Companies* (April 9, 2020) in the proposal requested that the board commission an independent analysis of any material risks of continuing operations without a company-wide animal welfare policy or restrictions on animal-sourced products associated with animal cruelty. The company objected that the proposal was excludable as relating to sales of particular products, but the proponent effectively argued that the policy focus of the proposal on a clear, significant policy issue for the company caused the proposal to transcend ordinary business.

This followed a long line of prior staff decisions. It is well-established that a proposal is not excludable merely because it deals with the sale of a company’s products or services where significant social policy issues are implicated--as they are here.

The current Proposal is in some ways similar to the proposal in *J.P. Morgan Chase* (March 13, 2020) where the proposal asked JPMorgan Chase to describe how it plans to respond to rising reputational risks for the company and questions about its role in society related to involvement in Canadian oil sands production, oil sands pipeline companies, and Arctic oil and gas exploration and production. This was not excludable as it focused on ordinary business despite a similar relationship to products and services as in the current proposal - inevitably a focus on particular products and services offered in the context of activities that undercut the climate and indigenous rights.

We see the same logic applied in *Bank of America Corporation* (February 23, 2006) where the proposal requested that the board develop higher standards for the securitization of subprime loans to preclude the securitization of loans involving predatory practices. Despite the focus on establishment of a *particular policy*, the staff nevertheless rejected the ordinary business/products and services connection. If a proposal addresses a transcendent social policy issue, and even if it addresses products and services, shareholders are expected to describe it as clearly as possible what they would like the company to do, both in that precedent and as is done in the current proposal.

Even a proposal that expressly seeks to ban a particular product or service of a company, a more restrictive approach than the current proposal, may transcend ordinary business if it clearly focuses on a significant policy issue relevant to the company. For example, in *Amazon.com Inc.* (March 28, 2019) a proposal that was clearly directed toward a company product was found non-excludable. The proposal requested that the board prohibit sales of facial recognition technology to government agencies unless the board concludes, after an evaluation using independent evidence, that the technology does not cause or contribute to actual or potential violations of civil and human rights, and an ordinary business exclusion similar to the Company Letter on the current proposal was rejected. It was rejected again on request for reconsideration. The proponent noted: “The Company’s Amazon Web Services (AWS) segment is the leading cloud computing company, and is integrating facial recognition software to its services, which the Proposals assert is being done at risk to civil liberties, privacy and public trust in the Company’s products and services.”

Similarly, proposals seeking to halt the sale of food containing GMO’s have been found not to be excludable as addressing ordinary business because of the transcendent policy issue - public concern about the use of and safety of GMO’s. Relevant to the present matter is *Quaker Oats Company* (March 28, 2000), in which the proposal requested that the board (1) adopt a policy of removing genetically engineered crops, organisms, or products thereof from all products sold or manufactured by Quaker, where feasible, until long-term testing has shown that they are not harmful to humans, animals, and the environment, with the interim step of labeling and identifying these products, and (2) report to shareholders by August 2000. The Staff was unable to concur that the company was entitled to exclude the proposal in reliance on Rule 14a-8(i)(7), due to the presence of significant policy issues.

Similarly, in *Bank of America* (February 26, 2009) the proposal directly focused on requesting a report to shareholders evaluating with respect to practices commonly deemed to be predatory, the company’s credit card marketing, lending and collection practices and the impact these practices have on borrowers. Despite the focus on products and services, the prominence of predatory and subprime lending as an issue of concern transcended the ordinary business concern.

The Staff has long recognized that shareholder proposals may properly address business decisions regarding the sale of products where significant policy issues are at issue. See e.g., *Kimberly-Clark Corp.* (Jan. 12, 1988); *Texaco, Inc.* (February 28, 1984); *American Telephone and Telegraph Company* (December 12, 1985); *Harsco Corporation* (January 4, 1993); *Firststar Corporation* (February 25, 1993).

The Proposal does not seek to micromanage the Company

The Proposal's request for a reassessment of Company policies is stated at a broad level which is not inappropriate to a shareholder proposal and which does not seek to micromanage. The Proposal constitutes a reasonable top level request for a report "reassessing the Company's policies on support for military and militarized policing agency activities and their impacts on stakeholders, user communities, and the Company's reputation and finances." That is the guideline stated in the resolved clause. The supporting statement includes potential items for inclusion in the report at board and management and management discretion:

- risks posed to directly-impacted populations through application or misapplication of technology services;
- risks posed to labor relations and relationships with other stakeholders, including users and the academic research community;
- risks posed to diverse communities, and the relationship of these communities to the Company that would imperil the Company's diverse hiring mandates;
- risks to the Company's reputation, including its reputation for social responsibility; and
- risks to the Company's assets and operations.

The Supporting statement of the Proposal also does suggest that the report should assess potential changes to current policies, such as a policy to avoid entering into or renewing contracts with military and militarized policing agencies.

None of these terms of the Proposal "probe too deeply" for consideration by investors. Instead, they represent a reasonable request properly framed for investor consideration; none of the considerations requested are too granular for investor consideration, instead they are precisely the type of top level concerns that appear in investor reports.

Visibility of issues for investors ensures that the proposal does not probe too deeply

The November 3, 2021 Staff Legal Bulletin 14 L notes that in considering ordinary business challenges and micromanagement, the Staff will consider whether the deliberation posed by the proposal is at a pitch that is appropriate for investors:

We would expect the level of detail included in a shareholder proposal to be consistent with that needed to enable investors to assess an issuer's impacts, progress towards goals, risks or other strategic matters appropriate for shareholder input.

...in order to assess whether a proposal probes matters "too complex" for shareholders, as a group, to make an informed judgment, we may consider the sophistication of investors generally on the matter, the availability of data, and the robustness of public discussion and analysis on the topic.

Google's contracts with military and policing agencies have been widely debated in mainstream and investor-oriented press outlets over the past 5 years, and thus suggest investor concern over public opinion and a potential inability for Google to perform on such contracts. Internal and public-facing conflicts caused by Google employees' consistent opposition to contracts with military and policing agencies. Employee activism in opposition to Pentagon partnership Project Maven, Google's partnership with Customs and Border Protection, Project Nimbus, and Pentagon contract Joint Warfighter Cloud Capability, for example, have been extensively profiled in mainstream and business publications.

Such publications have also made clear to shareholders that ethical concerns about the militarization of Google technology have been a central impetus for union organizing at Google, which presents another potential threat to Google's ability to deliver to its clients. Employee outrage at one of Google's subsidiary companies over the potential use of AI technology for military and surveillance caused the company to attempt to become independent of Google as its parent company, perhaps an indication of an additional long-term threat such contracts pose to investors.

For example in 2018, the internal conflict within Google over the potential use of artificial intelligence for drone technology for Project Maven concretized the image of Google as an unstable choice amongst its competitors. The New York Times covered extensively the quasi-civil-war at Google over this military technology, exposing that Google leadership had serious concerns about both employee opposition and public opinion regarding the use of Google AI for the DoD. Other mainstream publications documented the employee petition as well as a wave of employee resignations over Maven. The decision to not renew Maven after this wave of protest, covered extensively in business publications, solidified investor concern that such ethical opposition to military contracts could cast doubt amongst future clients as to Google's ability to quietly, confidently fulfill contract obligations.

The investor community has been particularly made aware of the internal and public-facing conflicts caused by Google employees' consistent opposition to contracts with military and

policing agencies. Employee activism in opposition to Pentagon partnership Project Maven, Google's partnership with Customs and Border Protection, Project Nimbus, and Pentagon contract Joint Warfighter Cloud Capability, for example, have been extensively profiled in mainstream and business publications. Such publications have also made clear to shareholders that ethical concerns about the militarization of Google technology have been a central impetus for union organizing at Google. Employee outrage at one of Google's subsidiary companies over the potential use of AI technology for military and surveillance caused the company to attempt to become independent of Google as its parent company, perhaps an indication of an additional long-term threat such contracts pose to investors.

According to a May 30, 2018 *New York Times* article titled 'How a Pentagon contract became an identity crisis for Google,': "Many tech companies have sought military business without roiling their work forces. But Google's roots and self-image are different. 'We have kind of a mantra of 'don't be evil,' which is to do the best things that we know how for our users, for our customers and for everyone,' Larry Page told Peter Jennings in 2004, when ABC News named Mr. Page and his Google co-founder, Sergey Brin, "People of the Year."¹⁹

According to an article in *Bloomberg Businessweek* dated November 21, 2019, titled 'Google wants to do business with the military—Many of its employees don't,' "[t]here was a time when Google might have worn its unpopularity in Washington as a badge of honor. But the company is hitting middle age now, with \$140 billion in annual revenue and a desire to expand into new lines of business. That's made military contracts enticing to Google's leadership, which sees defense work as an important stepping stone to more business in the \$200 billion market for cloud services. Google's more idealistic employees are alarmed by this and see the company drifting from its old "don't be evil" ethos. Several months after walking away from Maven, Google declined to bid on a \$10 billion contract, JEDI."²⁰

According to an article in *Bloomberg Businessweek* dated November 21, 2019, titled 'Google wants to do business with the military—Many of its employees don't': "Publicly, Google surrendered to its dissidents, announcing in June 2018 that it would stop work on Maven once its contract expired. Later that year it announced it wouldn't pursue JEDI, the \$10 billion cloud computing contract. Amazon, Microsoft, and Oracle competed fiercely for the business, which Microsoft Corp. won in October 2019. It's not clear Google could have put forth a serious bid, because the company now says it lacked security certifications that most of its competitors had already obtained. But the official reason it gave for the decision—that JEDI might violate its

¹⁹ Shane, Scott, Cade Metz, and Daisuke Wakabayashi. "How a Pentagon contract became an identity crisis for Google." *The New York Times*, 30 May, 2018, <https://www.nytimes.com/2018/05/30/technology/google-project-maven-pentagon.html>

²⁰ Brustein, Joshua and Mark Bergen. "Google wants to do business with the military—Many of its employees don't." *Bloomberg Businessweek*, 21 Nov., 2019, <https://www.bloomberg.com/features/2019-google-military-contract-dilemma/>

ethical principles—reinforced critics’ view of Google.”²¹

According to *WIRED* in a November 18, 2021 article entitled ‘3 years after the Project Maven uproar, Google cozies to the Pentagon,’

“In 2018, THOUSANDS of Google employees protested a Pentagon contract dubbed Project Maven that used the company’s artificial intelligence technology to analyze drone surveillance footage. Google said it wouldn’t renew the contract and announced guiding principles for future AI projects that forbid work on weapons and surveillance projects ‘violating internationally accepted norms.’ At the same time, Google made clear it would still seek defense contracts. ‘While we are not developing AI for use in weapons,’ CEO Sundar Pichai wrote, ‘we will continue our work with governments and the military in many other areas.’ In the three years since, Google has stayed true to his word. The company has built a significant line of business atop deep relationships with defense and intelligence agencies, including a series of contracts that haven’t drawn the same scrutiny or outcry as Project Maven.”

One Google employee who works in AI research and signed the letter [from Google and Amazon workers expressing concerns about Project Nimbus] feared that a contract with a close US ally could help Google make sales to the Pentagon and other agencies. The employee says the Israeli deal, known as Project Nimbus, was a ‘bellwether’ for Google’s ability to cement military contracts. Such contracts make it ‘inevitable our technology will be used to harm or surveil our own users because we’re a global company,’ the employee says.”²²

According to *The New York Times* in a November 3, 2021 article entitled “Google wants to work with the Pentagon again, despite employee concerns:’

“Three years after an employee revolt forced Google to abandon work on a Pentagon program that used artificial intelligence, the company is aggressively pursuing a major contract to provide its technology to the military. The company’s plan to land the potentially lucrative contract, known as the Joint Warfighting Cloud Capability, could raise a furor among its outspoken work force and test the resolve of management to resist employee demands. In 2018, thousands of Google employees signed a letter protesting the company’s involvement in Project Maven, a military program that uses artificial intelligence to interpret video images and could be used to refine the targeting of drone strikes.”

²¹ Brustein, Joshua and Mark Bergen. “Google wants to do business with the military—Many of its employees don’t.” *Bloomberg Businessweek*, 21 Nov., 2019, <https://www.bloomberg.com/features/2019-google-military-contract-dilemma/>

²² Simonite, Tom. “3 years after the Project Maven uproar, Google cozies to the Pentagon.” *WIRED*, 18 Nov., 2021, <https://www.wired.com/story/3-years-maven-uproar-google-warms-pentagon/>

“It is unclear whether the work, which would provide the Defense Department access to Google’s cloud products, would violate Google’s A.I. principles, although the Defense Department has said the technology is expected to support the military in combat. But Pentagon rules about outside access to sensitive or classified data could prevent Google from seeing exactly how its technology is being used. The Defense Department said it would seek proposals from a limited set of companies that could meet its requirements. ‘As this is an active acquisition, we cannot provide any additional information related to this effort,’ said Russell Goemaere, a spokesman for the department.”²³

The Wall Street Journal reported in May 2021 that a subsidiary company of researchers and engineers tried to break away over weapons/surveillance concerns, demonstrating continued liability of military contracts and alienation of engineers/researchers in AI:

“DeepMind’s leaders had talked with staff about securing more autonomy as far back as 2015, and its legal team was preparing for the new structure before the pandemic hit last year, according to people familiar with the matter. The founders hired an outside lawyer to help, while staff drafted ethical rules to guide the company’s separation and prevent its AI from being used in autonomous weapons or surveillance, according to people familiar with the matter. DeepMind leadership at one point proposed to Google a partial spinout, several people said. According to people familiar with DeepMind’s plans, the proposed structure didn’t make financial sense for Alphabet given its total investment in the unit and its willingness to bankroll DeepMind. Google bought the London-based startup for about \$500 million. DeepMind has about 1,000 staff members, most of them researchers and engineers.”²⁴

In a letter published by *The Guardian* on October 12, 2021, titled ‘We are Google and Amazon workers. We condemn Project Nimbus,’ anonymous Google and Amazon workers stated:

“Project Nimbus is a \$1.2bn contract to provide cloud services for the Israeli military and government. This technology allows for further surveillance of and unlawful data collection on Palestinians, and facilitates expansion of Israel’s illegal settlements on Palestinian land. We cannot look the other way, as the products we build are used to deny Palestinians their basic rights, force Palestinians out of their homes and attack Palestinians in the Gaza Strip – actions that have prompted war crime investigations by the international criminal court.”²⁵

²³ Wakabayashi, Daisuke and Kate Conger. “Google wants to work with the Pentagon again, despite employee concerns.” *The New York Times*, 3 Nov., 2021, <https://www.nytimes.com/2021/11/03/technology/google-pentagon-artificial-intelligence.html>

²⁴ Olson, Parmy. “Google unit DeepMind tried—and failed—to win AI autonomy from parent.” *The Wall Street Journal*, 21 May, 2021, <https://www.wsj.com/articles/google-unit-deepmind-triedand-failedto-win-ai-autonomy-from-parent-11621592951>

²⁵ Anonymous Google and Amazon workers. “We are Google and Amazon workers. We condemn Project Nimbus.” *The Guardian*, 12 Oct., 2021, <https://www.theguardian.com/commentisfree/2021/oct/12/google-amazon-workers-condemn-project-nimbus-israeli-military-contract>

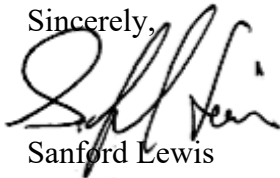
“We envision a future where technology brings people together and makes life better for everyone. To build that brighter future, the companies we work for need to stop contracting with any and all militarized organizations in the US and beyond. These contracts harm the communities of technology workers and users alike. While we publicly promise to uplift and assist our users, contracts such as these secretly facilitate the surveillance and targeting of those same users. **We condemn Amazon and Google’s decision to sign the Project Nimbus contract with the Israeli military and government, and ask them to reject this contract and future contracts that will harm our users. We call on global technology workers and the international community to join with us in building a world where technology promotes safety and dignity for all.**”²⁶

In short, there is ample evidence that Alphabet shareholders have been educated by the media that has accompanied this controversy to have enough information to want to see clarification of these issues by the Company. There is no sense in which the current Proposal probes too deeply for shareholder consideration.

CONCLUSION

Based on the foregoing, we believe it is clear that the Company has provided no basis for the conclusion that the Proposal is excludable from the 2022 proxy statement pursuant to Rule 14a-8. The Proposal addresses a significant policy issue and does not micromanage, and therefore the proposal is not excludable under Rule 14a-8(i)(7). As such, we respectfully request that the Staff inform the Company that it is denying the no action letter request. If you have any questions, please contact me at 413 549-7333 or sanfordlewis@strategiccounsel.net.

Sincerely,



Sanford Lewis

²⁶ Anonymous Google and Amazon workers. “We are Google and Amazon workers. We condemn Project Nimbus.” The Guardian, 12 Oct., 2021, <https://www.theguardian.com/commentisfree/2021/oct/12/google-amazon-workers-condemn-project-nimbus-israeli-military-contract>