



DIVISION OF
CORPORATION FINANCE

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

February 18, 2025

Ronald O. Mueller
Gibson, Dunn & Crutcher LLP

Re: Amazon.com, Inc. (the "Company")
Incoming letter dated February 17, 2025

Dear Ronald O. Mueller:

This letter is in regard to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by the Province of Saint Joseph of the Capuchin Order and co-filer (the "Proponents") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. Your letter indicates that the Proponents have withdrawn the Proposal and that the Company therefore withdraws its January 20, 2025 request for a no-action letter from the Division. Because the matter is now moot, we will have no further comment.

Copies of all of the correspondence related to this matter will be made available on our website at <https://www.sec.gov/corpfin/2024-2025-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: Robert Wotypka
Province of Saint Joseph of the Capuchin Order

January 20, 2025

VIA ONLINE PORTAL SUBMISSION

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

Re: *Amazon.com, Inc.*
Shareholder Proposal of the Province of Saint Joseph of the Capuchin Order and
Benedictine Sisters of Mount St. Scholastica
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

This letter is to inform you that our client, Amazon.com, Inc. (the “Company”), intends to omit from its proxy statement and form of proxy for its 2025 Annual Meeting of Shareholders (collectively, the “2025 Proxy Materials”) a shareholder proposal (the “Proposal”) and statement in support thereof (the “Supporting Statement”) submitted by the Province of Saint Joseph of the Capuchin Order (the “Capuchin Order”) and the Benedictine Sisters of Mount St. Scholastica (the “Benedictine Sisters,” and together with the Capuchin Order, the “Proponents”).

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

- filed this letter with the Securities and Exchange Commission (the “Commission”) no later than eighty (80) calendar days before the Company intends to file its definitive 2025 Proxy Materials with the Commission; and
- concurrently sent copies of this correspondence to the Proponents.

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

THE PROPOSAL

The Proposal states:

Resolved, shareholders of Amazon request the preparation of a report, updated annually, disclosing:

1. Company policy and procedures governing lobbying, both direct and indirect, and grassroots lobbying communications.
2. Payments by Amazon used for (a) direct or indirect lobbying or (b) grassroots lobbying communications, in each case including the amount of the payment and the recipient.
3. Description of management's and the Board's decision-making process and oversight for making payments described in sections 1 & 2 above.

For purposes of this proposal, a "grassroots lobbying communication" is a communication directed to the general public that (a) refers to specific legislation or regulation; (b) reflects a view on the legislation or regulation; and (c) encourages the recipient of the communication to take action with respect to the legislation or regulation. "Indirect lobbying" is lobbying engaged in by a trade association or other organization of which Amazon is a member.

Both "direct and indirect lobbying" and "grassroots lobbying communications" include efforts at the local, state and federal levels.

The report shall be presented to the Audit Committee and posted on Amazon's website.

The Supporting Statement asserts, "Full disclosure of Amazon's lobbying activities and expenditures is needed to assess whether its lobbying is consistent with Amazon's expressed goals and shareholders' best interests." The Supporting Statement addresses the Company's lobbying activities not only in the U.S., but also abroad. While acknowledging the Company's existing lobbying disclosures, the Supporting Statement claims, "Amazon should expand its lobbying disclosure."

Copies of the Proposal and the Supporting Statement from each Proponent are attached to this letter as Exhibit A and Exhibit D.

BASES FOR EXCLUSION

For the reasons discussed below, the Proposal properly may be excluded from the 2025 Proxy Materials pursuant to:

- Rule 14a-8(b)(1) and Rule 14a-8(f)(1) because each of the Proponents failed to satisfy requirements under Rule 14a-8(b)(1) despite timely and proper notice; and

- Rule 14a-8(i)(7) because the Proposal seeks to micromanage the Company.

BACKGROUND

I. Capuchin Order Submission Background.

The Proposal was submitted to the Company by the Capuchin Order via email on December 2, 2024 (the “Capuchin Order Submission Date”), which was received by the Company on the same date (the “Capuchin Order Submission”). See Exhibit A. The Capuchin Order Submission did not include any documentary evidence of the Capuchin Order’s ownership of Company shares, and the related cover letter noted that “[v]erification of [the Capuchin Order’s] ownership will be sent under separate cover.” The Company reviewed its stock records, which did not indicate that the Capuchin Order was a record owner of Company shares. In addition, the related cover letter also stated that the Capuchin Order was “available to meet with the Company . . . on December 16, **2023**, January 6, 2025, or January 13, 2025” (emphasis added).

On December 6, 2024, which was within 14 calendar days of the Company’s receipt of the Capuchin Order Submission, the Company sent a deficiency notice to the Capuchin Order via email and via UPS overnight delivery (the “Capuchin Order Deficiency Notice”). See Exhibit B. Specifically, the Capuchin Order Deficiency Notice identified the deficiencies, notified the Capuchin Order of the requirements of Rule 14a-8, and explained how the Capuchin Order could cure the procedural deficiencies. The Capuchin Order Deficiency Notice also stated that any response had to be postmarked or transmitted electronically no later than 14 calendar days from the date the Capuchin Order received the Capuchin Order Deficiency Notice and attached copies of Rule 14a-8, Staff Legal Bulletin No. 14F (Oct. 18, 2011) (“SLB 14F”), and Staff Legal Bulletin No. 14L (Nov. 3, 2021) (“SLB 14L”).

The Capuchin Order Deficiency Notice provided detailed information regarding the proof of ownership requirements, as clarified by SLB 14F. Specifically, the Capuchin Order Deficiency Notice stated:

- the three ownership requirements (each an “Ownership Requirement,” and collectively, the “Ownership Requirements”) that satisfy Rule 14a-8(b);
- that, according to the Company’s stock records, the Capuchin Order was not a record owner of Company shares;
- that, as of the date of the Capuchin Order Deficiency Notice, the Company had not received any documentation evidencing the Capuchin Order’s proof of continuous ownership, as required under Rule 14a-8(b); and
- the type of statement or documentation necessary to demonstrate beneficial ownership under Rule 14a-8(b), including “a written statement from the ‘record’ holder of the [Capuchin Order’s] shares (usually a broker or a bank) verifying that, at the time the [Capuchin Order] submitted the Proposal (the [Capuchin Order] Submission Date), the [Capuchin Order] continuously held the requisite amount of Company shares to satisfy at least one of the Ownership Requirements above.”

The Capuchin Order Deficiency Notice also provided detailed information regarding the engagement availability requirement. Specifically, the Capuchin Order Deficiency Notice stated that:

- Rule 14a-8(b)(1)(iii) of the Exchange Act requires a shareholder to provide the company with a written statement that it is 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, including the shareholder's contact information and the business days and specific times during the company's regular business hours that such shareholder is available to discuss the proposal with the company;
- the Company was treating the December 16, **2023** date as a typographical error that was intended to mean December 16, **2024**;
- even with the assumption that the Capuchin Order was offering to meet for engagement on December 16, 2024, the Capuchin Order's statement regarding its availability to meet with the Company was deficient because the January 6, 2025 and January 13, 2025 dates provided were 35 and 42 days, respectively, after the Capuchin Order Submission Date; and
- to correct the engagement availability deficiency, the Capuchin Order "must provide a statement to the Company providing multiple business days and times between 10 and 30 days after the [Capuchin Order] Submission Date that the [Capuchin Order] is available to discuss the Proposal with the Company."

The Company received an email read receipt from the Capuchin Order on December 6, 2024, and overnight delivery service records from UPS confirm delivery of a physical copy of the Capuchin Order Deficiency Notice on December 7, 2024. See Exhibit C. As of the date of this letter, the Company has not received any subsequent correspondence from the Capuchin Order providing proof of continuous ownership or a revised statement with specific business days and times compliant with Rule 14a-8(b)(1)(iii) that it is available to meet with the Company.

II. Benedictine Sisters Submission Background.

The Proposal was submitted to the Company by Sister Barbara McCracken on behalf of the Benedictine Sisters via email on December 10, 2024 (the "Benedictine Sisters Submission Date"), which was received by the Company on the same date (the "Benedictine Sisters Submission"). See Exhibit D. The cover letter accompanying the Benedictine Sisters Submission stated:

I am co-filing the Proposal with lead filer the Province of Saint Joseph of the Capuchin Order (POSJ). In the lead filer submission letter, the Province of Saint Joseph of the Capuchin Order (POSJ) will provide dates and times of ability to meet. I designate the lead filer to meet initially with the Company but may join the meeting subject to my availability.

I have continuously held beneficial ownership of at least \$2,000 worth of the Company's common stock for over 3 years as of today. Verification of this ownership will be sent under separate cover. I intend to continue to hold such shares through the date of the Company's 2025 annual meeting of shareholders.

On December 23, 2024, which was within 14 calendar days of the Company's receipt of the Benedictine Sisters Submission, the Company sent a deficiency notice to the Benedictine Sisters via email and via UPS overnight delivery (the "Benedictine Sisters Deficiency Notice") notifying the Benedictine Sisters of the requirements of Rule 14a-8, identifying deficiencies in the Proposal, including those related to: intent to hold shares (Part 1), and engagement availability (Part 2). See Exhibit E. The Benedictine Sisters Deficiency Notice also explained how the Benedictine Sisters could cure each of the procedural deficiencies and stated that any response had to be postmarked or transmitted electronically no later than 14 calendar days from the date the Benedictine Sisters received the Benedictine Sisters Deficiency Notice and attached copies of Rule 14a-8, SLB 14F, and SLB 14L.

The Benedictine Sisters Deficiency Notice provided detailed information regarding the statement of intent to hold requirement. Specifically, Part 1 of the Benedictine Sisters Deficiency Notice stated that:

- Rule 14a-8(b) requires a shareholder to provide the Company with a written statement of the shareholder's intent to continue to hold through the date of the meeting of shareholders for which the Proposal is submitted the requisite amount of Company shares used to satisfy the ownership requirement in Rule 14a-8(b);
- Sister McCracken's statement that "I intend to continue to hold such shares through the date of the Company's 2025 annual meeting of shareholders" included in the Benedictine Sisters Submission was not adequate to confirm that the Benedictine Sisters intend to hold the required amount of the Company's shares through the date of the 2025 Annual Meeting of Shareholders;
- "it is unclear whether your statement speaks to your personal holdings and intent as an individual or the holdings and intent of the *Benedictine Sisters*"; and
- to cure the deficiency, "the Benedictine Sisters must submit a new written statement that the *Benedictine Sisters* intend to continue holding the same required amount of Company shares as was documented in the Benedictine Sisters' ownership proof, through the date of the Company's annual meeting of shareholders for which the Proposal is submitted."

The Benedictine Sisters Deficiency Notice also provided detailed information regarding the engagement availability requirement. Specifically, Part 2 of the Benedictine Sisters Deficiency Notice stated that:

- Rule 14a-8(b)(1)(iii) of the Exchange Act requires a shareholder to provide the company with a written statement that it is 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, including the shareholder's contact information and the business days and specific times during the company's regular business hours that such shareholder is available to discuss the proposal with the company;

- the statement that "[w]e consider the Province of St. Joseph of the Capuchin Order (POSJ) the lead filer of this resolution" included in the Benedictine Sisters Submission was not adequate because the Capuchin Order had not timely provided proof of ownership demonstrating it was a shareholder eligible to submit a proposal under Rule 14a-8;
- accordingly, the Capuchin Order was not eligible to serve as the "lead filer" of the Proposal, and as a result, the Benedictine Sisters' statement, and the dates and times that the Capuchin Order had provided to meet with the Company, did not satisfy the requirements of Rule 14a-8(b)(1)(iii); and
- to cure the deficiency, the Benedictine Sisters "must provide a new statement to the Company that includes the business days and specific times between 10 and 30 days after the [Benedictine Sisters] Submission Date that the Benedictine Sisters . . . are available to discuss the Proposal with the Company."

The Benedictine Sisters confirmed receipt of the Benedictine Sisters Deficiency Notice via email on December 23, 2024, and overnight delivery service records from UPS confirm delivery of a physical copy of the Benedictine Sisters Deficiency Notice on December 24, 2024. See Exhibit F. As of the date of this letter, the Company has not received any subsequent written correspondence from the Benedictine Sisters providing a new statement of intent to hold or stating business days and specific times that they are available to meet with the Company.

ANALYSIS

I. The Proposal May Be Excluded Under Rule 14a-8(b) And Rule 14a-8(f)(1).

- A. *The Capuchin Order Submission May Be Excluded Under Rule 14a-8(b)(1)(i) And Rule 14a-8(f)(1) Because The Capuchin Order Failed To Timely Establish The Requisite Eligibility To Submit The Proposal Despite Timely And Proper Notice.*

The Company may exclude the Proposal under Rule 14a-8(f)(1) because the Capuchin Order failed to substantiate its eligibility to submit the Proposal in compliance with Rule 14a-8. Rule 14a-8(b)(1) provides, in part, that to be eligible to submit a proposal for an annual meeting, a shareholder proponent must satisfy one of the Ownership Requirements by having continuously held either:

- at least \$2,000 in market value of the Company's securities entitled to vote on the proposal for at least three years;
- at least \$15,000 in market value of the Company's securities entitled to vote on the proposal for at least two years; or

- at least \$25,000 in market value of the Company's shares entitled to vote on the proposal for at least one year.

Staff Legal Bulletin No. 14 (July 13, 2001) ("SLB 14") specifies that when the shareholder is not a registered holder, the shareholder "is responsible for proving his or her eligibility to submit a proposal to the company," which the shareholder may do as provided in Rule 14a-8(b)(2). Rule 14a-8(f) provides that a company may exclude a shareholder proposal if the proponent fails to provide evidence of eligibility under Rule 14a-8, including the Ownership Requirements of Rule 14a-8(b), provided that the company timely notifies the proponent of the problem and the proponent fails to correct the deficiency within the required time. Rule 14a-8(f)(1) is clear with respect to the deadline for correcting the deficiency and includes, in pertinent part, the following language (emphasis added):

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.*

Here, as described above and reflected in the exhibits to this letter, the Company satisfied its obligation under Rule 14a-8 by transmitting to the Capuchin Order in a timely manner the Capuchin Order Deficiency Notice, which clearly identified the deficiency, specifically set forth the information and instructions listed above, and attached copies of Rule 14a-8, SLB 14F, and SLB 14L. See Exhibit B. However, despite the clear explanation in the Capuchin Order Deficiency Notice that the Capuchin Order had to provide the requisite documentary support, the Capuchin Order failed to timely provide proof of ownership within 14 days following the Capuchin Order Deficiency Notice.

The Staff has consistently concurred with the exclusion of proposals when proponents have failed, following a timely and proper request by a company, to timely furnish evidence of eligibility to submit the shareholder proposal pursuant to Rule 14a-8(b). For example, in *Exxon Mobil Corp.* (avail. Feb. 13, 2017), the Staff concurred with the exclusion of a proposal where, despite proper notice from the company, the proponent failed to provide adequate proof of ownership of the company's shares. In particular, the Staff's response noted that "the proponent appears to have failed to supply, within 14 days of receipt of [the company's] request, documentary support sufficiently evidencing that she satisfied the minimum ownership requirement for the one-year period required by [R]ule 14a-8(b)." *See also WEX Inc.* (avail. Apr. 12, 2024) (concurring with the exclusion of a proposal where the proponent failed to supply sufficient evidence of eligibility to submit a shareholder proposal after receiving the company's timely deficiency notice); *Science Applications International Corp.* (avail. Apr. 9, 2024); *Brixmor Property Group Inc.* (avail. Feb. 22, 2024); *CNA Financial Corp.* (avail. Feb. 20, 2024); *RTX Corp.* (avail. Feb. 20, 2024); *Home Depot Inc.* (avail. Mar. 9, 2023); *Donaldson Company, Inc.* (avail. Sept. 7, 2021) (same).

We also note that, even if the Proponent provided the requested proof of share ownership now, it would be untimely. The Staff has strictly construed the 14-day deadline in Rule 14a-8. For example, in *FedEx Corp.* (avail. June 5, 2019), the proponent submitted a proposal without any accompanying proof of ownership and did not provide any documentary support until 15 days following receipt of the company's deficiency notice. Despite being just one day late, the Staff concurred with exclusion of the proposal pursuant to Rule 14a-8(b) and Rule 14a-8(f)(1). See also *Marvell Technology, Inc.* (avail. Apr. 22, 2024) (concurring with the exclusion of a shareholder proposal where the proponent supplied proof of ownership 17 days after receiving the company's timely deficiency notice); *Align Technology, Inc.* (avail. Apr. 1, 2024) (concurring with the exclusion of a shareholder proposal where the proponent supplied proof of ownership 21 days after receiving the company's timely deficiency notice); *PACCAR Inc.* (avail. Jan. 16, 2024) (concurring with the exclusion of a shareholder proposal where the proponent supplied proof of ownership 17 days after receiving the company's timely deficiency notice); *AT&T Inc. (Chevedden)* (avail. Jan. 29, 2019) (concurring with the exclusion of a shareholder proposal where the proponent supplied proof of ownership 17 days after receiving the company's timely deficiency notice); *Prudential Financial, Inc.* (avail. Dec. 28, 2015) (concurring with the exclusion of a shareholder proposal where the proponent supplied proof of ownership 23 days after receiving the company's timely deficiency notice); *Mondelēz International, Inc.* (avail. Feb. 27, 2015) (concurring with the exclusion of a shareholder proposal where the proponent supplied proof of ownership 16 days after receiving the company's timely deficiency notice). As discussed above, as of the date of this letter, the Company has still not received the requested proof of share ownership, so, as with the above-cited precedent, the Capuchin Order has not timely provided proof of ownership.

While SLB 14L suggests that there may be situations where the Staff considers it appropriate for a company to provide a second deficiency notice, the language of SLB 14L indicates that this is because "companies should identify any specific defects in the proof of ownership letter, even if the company previously sent a deficiency notice prior to receiving the proponent's proof of ownership." SLB 14L. Here, although the Company sent the Capuchin Order Deficiency Notice prior to receiving any proof of ownership from the Capuchin Order, the Capuchin Order never responded to that notice. The specific defect in this case (*i.e.*, failure to timely provide the requisite proof of continuous share ownership in response to the Company's proper request for that information) cannot be cured, and, as demonstrated above, the Staff has consistently and strictly applied the timing requirements of Rule 14a-8. Therefore, the Staff guidance in SLB 14L is not applicable in this instance, and the Company was not required to send a second deficiency notice to the Capuchin Order.

As in the precedent cited above, the Capuchin Order failed to timely provide documentary evidence of ownership of Company shares despite proper notice from the Company. Therefore, the Capuchin Order has not demonstrated eligibility under Rule 14a-8, and accordingly, the Proposal is excludable under Rule 14a-8(b)(1)(i) and Rule 14a-8(f)(1).

B. The Benedictine Sisters Submission May Be Excluded Under Rule 14a-8(b)(1)(ii) And Rule 14a-8(f)(1) Because The Benedictine Sisters Failed To Timely Provide A Statement Of Intent To Hold The Requisite Shares Through The Date Of The Company's 2025 Annual Meeting of Shareholders.

Rule 14a-8(b)(1)(ii) provides, in part, that a shareholder proponent “must provide the company with a written statement that [it] intend[s] to continue to hold the requisite amount of securities . . . through the date of the shareholders’ meeting for which the proposal is submitted.” See also SLB 14 (“[t]he shareholder must provide this written statement regardless of the method the shareholder uses to prove that he or she continuously owned the securities for a period of one year as of the time the shareholder submits the proposal”).

The Staff has consistently concurred in the exclusion of shareholder proposals submitted by proponents who have failed to provide the requisite written statement of intent to continue holding the requisite amount of shares through the date of the shareholder meeting at which the proposal will be voted on by shareholders. For example, in *The Walt Disney Co.* (avail. Jan. 12, 2022), the proponent submitted a proposal that did not include a written statement of intent. Despite a timely deficiency notice from the company, the proponent failed to respond with the required statement, and the Staff concurred with exclusion under Rule 14a-8(f) for failing to comply with Rule 14a-8(b)(1)(ii). See also *Visa, Inc.* (avail. Oct. 30, 2019); *McDonald’s Corp.* (avail. Feb. 9, 2017); *The Dow Chemical Co.* (avail. Feb. 13, 2015); *General Mills, Inc.* (avail. June 25, 2013); *AT&T Corp.* (avail. Jan. 3, 2013) (in each case, the Staff concurred with the exclusion of a shareholder proposal where the proponent did not provide a written statement of intent to hold the requisite number of company shares through the date of the meeting at which the proposal would be voted on by shareholders).

Here, Sister Barbara McCracken stated in the Benedictine Sisters Submission that “I have continuously held beneficial ownership of at least \$2,000 worth of the Company’s common stock” and that “I intend to continue to hold such shares through the date of the Company’s 2025 annual meeting of shareholders” (emphases added). See Exhibit D. As such, it is not evident from Sister McCracken’s correspondence whether she is speaking as to her own personal holdings and intent as an individual or the holdings and intent of the Benedictine Sisters as the shareholder proponent. Notably, the Company also received a proposal last year from Sister McCracken on behalf of the Benedictine Sisters (the “2023 Submission”), as well as in 2018 (the “2018 Submission”). In contrast to the Benedictine Sisters Submission, the 2023 Submission stated that “[w]e intend to continue to hold such shares through the date of the Company’s . . . annual meeting of shareholders” (emphasis added), and the 2018 Submission stated that “[w]e . . . will continue to hold at least \$2,000 of Amazon.com, Inc. stock through the next annual meeting” (emphasis added). See Exhibit G. Additionally, other historical submissions from the Benedictine Sisters submitted to the Company dating back to 2012 have also used “we” when discussing the Benedictine Sisters’ intent to hold the requisite amount of Company shares. See Exhibit G. Given the conspicuous change in language from the Benedictine Sisters’ historical submissions, the Company is unable to infer the intended meaning of the statement. As a result, the Company notified the Benedictine Sisters of the defect in a good faith effort to seek clarity on the matter.

Despite a timely and proper request from the Company, the Benedictine Sisters failed to provide a new statement clarifying their intent. Accordingly, consistent with the precedent discussed above, the Proposal is excludable under Rule 14a-8(b)(1)(ii) and Rule 14a-8(f).

C. *The Proposal May Be Excluded Under Rule 14a-8(b)(1)(iii) And Rule 14a-8(f)(1) Because Each Of The Proponents Failed To Provide The Company With An Adequate Written Statement Regarding Their Ability To Meet With The Company.*

Under Rule 14a-8(b)(1)(iii), a proponent must provide the company with a written statement that the proponent is 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. This written statement must include the proponent's contact information as well as "*business days and specific times*" (emphasis added) that the proponent is available to discuss the proposal with the company. The Commission explicitly stated that this requirement entails specifying more than one date for engagement availability. Specifically, when the Commission adopted Rule 14a-8(b)(1)(iii), it stated, "Shareholder-proponents will also be required to . . . identify specific business days and times (*i.e., more than one date and time*) that they are available to discuss the proposal." See Exchange Act Release No. 89964 (Sept. 23, 2020) (the "2020 Adopting Release") (emphasis added). The 2020 Adopting Release also provided that "[w]here shareholders elect to co-file a proposal, all co-filers must either: (1) agree to the same dates and times of availability or (2) 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."

The Staff has consistently concurred with the exclusion of proposals when proponents have failed, following a timely and proper request by a company, to timely furnish a written statement that includes specific dates and times of availability to meet with the company pursuant to Rule 14a-8(b)(1)(iii). For example, in *Amazon.com, Inc.* (avail. Apr. 5, 2024), the proponents' representative included a statement that provided engagement availability for a single business day, rather than multiple business days as required by Rule 14a-8(b)(1)(iii). In response to a timely deficiency notice, the proponents' representative did not provide any additional dates of availability and instead asserted that multiple different business days were not required to be provided. The Staff concurred with exclusion under Rule 14a-8(f) "because the [p]roponents did not comply with Rule 14a-8(b)(1)(iii)." Similarly, in *Deere & Co.* (avail. Dec. 5, 2022), the proponent's submission included only one date and time range to meet with the company, which date was only eight days after the submission of the proposal and was therefore outside the requisite window of availability prescribed by Rule 14a-8(b)(1)(iii). The proponent did not provide any additional dates and times of availability to meet following a timely deficiency notice and the Staff concurred with the proposal's exclusion under Rule 14a-8(f) "because the [p]roponent did not comply with Rule 14a-8(b)(1)(iii)." See also *The Hershey Co.* (avail. Feb. 21, 2024) (concurring with exclusion of a proposal under Rule 14a-8(f) and Rule 14a-8(b)(1)(iii) where the proponent did not include a written statement of engagement availability and, in response to a timely deficiency notice, provided a statement that he could be contacted "during normal business hours" rather than identifying specific days and times within the company's regular business hours); *Visa Inc. (National Legal and Policy Center)* (avail. Nov. 8, 2023) (concurring with exclusion of a proposal under Rule 14a-8(f) and Rule 14a-8(b)(1)(iii) where the proponent

provided a blanket statement of availability that tracked the full range of dates required under the rule and, in response to a timely deficiency notice, simply asserted that its original statement satisfied the rule); *OGE Energy Corp.* (avail. Mar. 27, 2023) (concurring with exclusion of a proposal under Rule 14a-8(f) and Rule 14a-8(b)(1)(iii) where the proponent failed to provide a written statement of its availability to meet with the company in its original submission and in response to a timely deficiency notice from the company).

Here, the Capuchin Order stated that it was available to meet on “December 16, 2023, January 6, 2025, or January 13, 2025 from 9:30am to 5pm Eastern time.” See Exhibit A. As discussed above, the Company treated the December 16, 2023 date as a typographical error, and used December 16, 2024 as one of the offered dates. Even with this correction, the Capuchin Order provided only one date between 10 and 30 days after the Capuchin Order Submission Date. The other two dates—January 6, 2025 and January 13, 2025—were 35 and 42 days, respectively, after the Capuchin Order Submission Date.¹ Therefore, similar to the proponents in *Amazon* and *Deere*, the Capuchin Order did not provide multiple “business days” (emphasis added) within the requisite window that it was available to discuss the Proposal with the Company. Despite a timely and proper deficiency notice from the Company, the Capuchin Order has failed to provide an additional date of availability to meet with the Company as expressly provided for in Rule 14a-8(b)(1)(iii).

With respect to the Benedictine Sisters Submission, the Benedictine Sisters stated that they “consider[ed] the Province of St. Joseph of the Capuchin Order (POSJ) the lead filer of [the] resolution” and authorized the Capuchin Order to act on their behalf “in all aspects of the resolution.” See Exhibit D. However, not only has the Capuchin Order failed to timely establish the requisite eligibility to submit the Proposal (despite timely and proper notice), rendering the Capuchin Order ineligible to serve as the “lead filer” of the Proposal, but the statement of engagement availability provided by the Capuchin Order was itself deficient as noted above. In this situation, the Benedictine Sisters may not rely on the dates and times provided by the Capuchin Order to satisfy the requirements under Rule 14a-8(b)(1)(iii), but rather, as stated in the Benedictine Sisters Deficiency Notice, must provide a written statement of the Benedictine Sisters regarding their own availability to discuss the Proposal with the Company. To date, the Company has yet to receive such written statement of engagement availability from the Benedictine Sisters, despite a timely and proper deficiency notice from the Company.

Accordingly, consistent with the precedent discussed above, the Proposal is excludable because, despite receiving timely and proper notice from the Company, neither of the Proponents has provided a new engagement availability statement to the Company that complies with Rule 14a-8(b)(1)(iii).

¹ Although the Benedictine Sisters did not indicate that they were offering the engagement availability dates specified by the Capuchin Order as their own availability dates, even if they had, such dates would not have been sufficient, since only the January 6, 2025 date occurred between 10 and 30 calendar days after the Benedictine Sisters Submission Date, and the Benedictine Sisters Deficiency Notice specifically stated that the Benedictine Sisters “must provide a new statement to the Company that includes the business days and specific times between 10 and 30 days after the [Benedictine Sisters] Submission Date that the Benedictine Sisters . . . are available to discuss the Proposal with the Company.” See Exhibit E.

II. The Proposal May Be Excluded Under Rule 14a-8(i)(7) Because The Proposal Relates To The Company's Ordinary Business Operations And Seeks To Micromanage The Company.

A. Background On The Ordinary Business Standard.

Rule 14a-8(i)(7) permits a company to omit from its proxy materials a shareholder proposal that relates to the company's "ordinary business" operations. According to the Commission's release accompanying the 1998 amendments to Rule 14a-8, the term "ordinary business" "refers to matters that are not necessarily 'ordinary' in the common meaning of the word," but instead the term "is rooted in the corporate law concept providing management with flexibility in directing certain core matters involving the company's business and operations." Exchange Act Release No. 40018 (May 21, 1998) (the "1998 Release"). In the 1998 Release, the Commission stated that the underlying policy of the ordinary business exclusion is "to confine the resolution of ordinary business problems to management and the board of directors, since it is impracticable for shareholders to decide how to solve such problems at an annual shareholders meeting," and identified two central considerations that underlie this policy. *Id.* The first of those considerations is that "[c]ertain tasks are so fundamental to management's ability to run a company on a day-to-day basis that they could not, as a practical matter, be subject to direct shareholder oversight." The second consideration concerns "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.* (citing Exchange Act Release No. 12999 (Nov. 22, 1976)).

With respect to the micromanagement prong of Rule 14a-8(i)(7), the 1998 Release further states that "[t]his consideration may come into play in a number of circumstances, such as where the proposal involves intricate detail, or seeks to impose specific . . . methods for implementing complex policies." In Staff Legal Bulletin No. 14L (Nov. 3, 2021) ("SLB 14L"), the Staff stated that in considering arguments for exclusion based on micromanagement, the Staff "will focus on the level of granularity sought in the proposal and whether and to what extent it inappropriately limits discretion of the board or management." The Staff stated that in assessing whether proposals are appropriate for shareholder action, it also would consider "references to well-established national or international frameworks when assessing proposals related to disclosure." *Id.* The Staff's approach "is consistent with the Commission's views on the ordinary business exclusion, which is designed to preserve management's discretion on ordinary business matters but not prevent shareholders from providing high-level direction on large strategic corporate matters." *Id.*

B. The Proposal Is Excludable Because It Seeks To Micromanage The Company.

The Staff has determined that proposals that seek to impermissibly micromanage a 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" are excludable under Rule 14a-8(i)(7), regardless of whether the proposal addresses a significant social policy. 1998 Release. The Staff has repeatedly confirmed that the micromanagement basis of exclusion also

applies to proposals that call for a study or report and, therefore, a proposal that seeks an intricately detailed study or report may be excluded on micromanagement grounds. In assessing whether a proposal micromanages by seeking to impose specific methods for implementing complex policies, the Staff evaluates not just the wording of the proposal but also the action called for by the proposal and the manner in which the action called for under a proposal would affect a company's activities and management discretion. See *The Coca-Cola Co.* (avail. Feb. 16, 2022) and *Deere & Co.* (avail. Jan. 3, 2022) (each of which involved a broadly phrased request but required detailed and intrusive actions to implement). See also *Phillips 66* (avail. Mar. 20, 2023) (concurring with the exclusion of a proposal requesting an audited report describing the undiscounted expected value to settle obligations for the company's asset retirement obligations with indeterminate settlement dates, where the no-action request described the extent to which preparation of the report would probe deeply into complex matters); *Valero Energy Corporation* (avail. Mar. 20, 2023) (same).

Notably, the Staff recently concurred that a proposal submitted to *Air Products and Chemicals, Inc.* (avail. Nov. 29, 2024), which is almost identical to the Proposal and which was accompanied by supporting statements substantially similar to the Supporting Statements, could be excluded pursuant to Rule 14a-8(i)(7) on micromanagement grounds. As the Proposal is almost identical to the proposal in *Air Products*, the same analysis should apply in the instant case. Likewise, in *Paramount Global (National Center for Public Policy Research)* (avail. Apr. 19, 2024) the Staff concurred with exclusion on micromanagement grounds of a proposal that requested the company "list the recipients of corporate charitable contributions of \$5,000 or more on the Company's website, along with the amount contributed and any material limitations or monitoring of the contributions." In arguing for exclusion under Rule 14a-8(i)(7), Paramount Global noted that the proposal "seeks to micromanage the Company's management with respect to how it publicizes its charitable contributions."

Further, as noted in the *Air Products* no-action request, the Staff has also granted relief on micromanagement grounds with respect to numerous proposals requiring reporting of information that is significantly less complex than the report demanded by the Proposal. See, e.g., *Walmart Inc. (Green Century Capital Management)* (avail. Apr. 18, 2024) (concurring with the exclusion of a proposal requiring a breakdown of greenhouse gas emissions for different categories of products in a manner inconsistent with existing reporting frameworks); *Amazon.com, Inc.* (avail. Apr. 1, 2024) (concurring with the exclusion of a proposal calling for a detailed living wage report); *Amazon.com, Inc.* (avail. Apr. 7, 2023) (concurring with the exclusion of a proposal requesting the company measure and disclose scope 3 greenhouse gas emissions from the company's full value chain).

Like the proposals in *Air Products* and *Paramount Global*, the Proposal seeks to micromanage the Company by prescribing what information the Company discloses regarding its lobbying activity. In the words of SLB 14L, the Proposal goes beyond "providing high-level direction on large strategic corporate matters" and instead seeks a level of granularity that "inappropriately limits discretion of the board or management."

The Company's U.S. Political Engagement Policy and Statement, available at <https://ir.aboutamazon.com/corporate-governance/Political-Engagement>, is updated annually, and reports the total annual amounts spent on federal lobbying activities, as reported to the U.S. House of Representatives and U.S. Senate, and discloses the total annual amounts spent on government relations efforts in all U.S. states (non-federal) and Washington, D.C., as well as the specific amount that the Company is required to report as lobbying activity in each state and certain local jurisdictions. The U.S. Political Engagement Policy and Statement also lists the U.S.-based trade associations, coalitions, charities, and social welfare organizations to which Amazon contributed at least \$10,000 through its Public Policy Office, which numbered more than 600 organizations for 2023. As a result of these disclosures, Amazon has consistently earned a place in the first tier of the *CPA-Zicklin Index of Corporate Political Disclosure and Accountability*, which ranks companies' policies and practices on political disclosure and accountability.

Notwithstanding these disclosures, the Proposal seeks to micromanage the Company with respect to how it reports on its lobbying activity, requesting a highly prescriptive and detailed report that requires extensive information to be assembled and published. In particular, the Proposal requests an annual report on the Company's lobbying activities and payments, which is to cover three broad categories of information, each of which covers a wide range of detailed information that, based on the definitions in the Proposal, "include[s]" activities at the local, state, and federal levels, and, based on the Supporting Statement, is also to cover activities abroad. The first category of information to be reported on is the Company's "policy and procedures governing lobbying, both direct and indirect and grassroots lobbying communications." The second category of information to be reported on encompasses all payments used for direct or indirect lobbying or grassroots lobbying communications, "in each case including the amount of the payment and the recipient," regardless of how small the amount paid to each recipient was. The Proposal defines the term "grassroots lobbying communications" as any "communication directed to the general public" that satisfies a three-pronged test. The Proposal's definitions of both "direct and indirect lobbying" and "grassroots lobbying communications" would include all the foregoing information at the local, state and federal levels, and the Supporting Statement's reference to the "European parliament" suggests that foreign payments would also be encompassed by the Proposal. Moreover, the term "indirect lobbying" encompasses activities "engaged in by a trade association or [any] other organization of which Amazon is a member." The third category of information is a discussion of management and the Board's "decision-making process" and "oversight" for payments covered by the first and second categories. Finally, the Proposal dictates the manner in which the report would be reviewed by the board of directors and disclosed to the public every year. The only difference between the reports requested by the Proposal and the proposal in *Air Products* is that the latter also specifically requested reporting with respect to the company's membership in and payments to any tax-exempt organization that writes or endorses model legislation. However, the report requested by the Proposal appears broad enough to encompass payments made to organizations that write and endorse model legislation, given that the Proposal provides that "Indirect lobbying" is lobbying engaged in by a trade association or *other* organization of which Amazon is a member" (emphasis added).

The highly prescriptive nature of the Proposal requiring extensive and detailed information, just like that of the proposal in *Air Products*, would micromanage the manner in which the Company tracks, discloses, and oversees its lobbying initiatives. For example, the Proposal's definition of "grassroots lobbying communications" may differ from the standard applied by the Company under the laws of various states or in non-U.S. jurisdictions where it must report its lobbying activity, as may the reference to "indirect" lobbying payments. In addition, the Proposal would require the Company to annually collect and report a significant amount of information from third parties with respect to their activities. In doing so, the Proposal would require the Company to alter how it tracks, reports, and oversees its involvement with trade associations, social welfare groups, and nonprofits which may be involved in lobbying activities. For example, the Proposal would require the Company to expand the scope of its systems for disclosing payments to all such organizations by eliminating any dollar threshold, whereas the Company currently reports payments to such organizations only if they exceed \$10,000 per year, which the Company has determined to be an appropriate disclosure threshold given the scope and size of its operations. In addition, by seeking disclosure of the amount of such payments that such organizations use for lobbying purposes, the Proposal seeks to dictate how the Company oversees and manages its dealings with such organizations.

If adopted, the Proposal would delve into and impact the complex and detailed considerations that bear on the Company's tracking, reporting, and oversight of lobbying activities in a way that goes far beyond "providing high-level direction on large strategic corporate matters" and instead seeks granular details that are not required by the Commission, do not follow applicable legal frameworks for reporting lobbying activities, and are significantly more detailed than the disclosures provided by the Company's peers.

As with the proposal in *Air Products*, the Proposal would be unduly burdensome to implement by requiring the Company to provide granular disclosure of prescribed lobbying activities every year without regard to their significance to the Company's operations, or even with respect to their significance to the Company's overall government relations activities, and without regard to how the Company has chosen to structure its oversight of such activities. In contrast to the proposal in *Paramount Global*, which only requested disclosures of contributions above \$5,000, the disclosures specified in the Proposal are without any limiting principle—any indirect association with or contribution to a covered organization would be required to be disclosed, without regard to whether the Company's involvement on an issue or with an organization is tangential, the amount contributed is de minimis vis-à-vis the Company or the organization (or both), the amount of payments to an organization that are used for lobbying purposes are minor in the context of the Company's overall payments to the organization, or whether management determines that disclosure is not otherwise required under legal requirements or the Company's policies as in effect from time to time. Furthermore, the Proposal ignores the fact that lobbying activities, as well as decisions to make payments to other organizations that are or may be engaged in lobbying activities, are highly complex and based on a range of considerations related to the day-to-day operations of the business. The Proposal does not rely upon "well-established national or international frameworks" for reporting, but instead differs from the standards for disclosure under the Lobbying Disclosure Act and similar state and foreign requirements, pursuant to which the Company already files publicly accessible reports as

prescribed by law. The Proposal even mandates the annual governance process through which the Company's board of directors would oversee this reporting, as the Proposal would dictate that the report be provided to the Audit Committee, regardless of the board oversight structure the Company determines is appropriate from time to time.

In short, the Proposal, like the proposal in *Air Products*, seeks to micromanage the Company by probing too deeply into matters of a complex nature in seeking disclosure of the intricate details of the manner in which the Company reports on lobbying activities, without providing the Company with any discretion to choose the form, substance, or manner of its disclosure. The Proposal does not "preserve management's discretion on ordinary business matters" and does not seek to provide "high-level direction on large strategic corporate matters." Furthermore, the Proposal seeks to interject shareholders into the complex decision-making process of how best to support the execution of the Company's projects and engage with community, regulatory, and legislative stakeholders on such matters and "inappropriately limits discretion of the board or management" in tracking, reporting on, and overseeing these matters. Accordingly, the Proposal should be excluded under Rule 14a-8(i)(7) because it seeks to micromanage the Company with respect to its lobbying activities and related disclosures.

CONCLUSION

Based upon the foregoing analysis, the Company intends to exclude the Proposal from its 2025 Proxy Materials, and we respectfully request that the Staff concur that the Proposal may be excluded under Rule 14a-8.

We would be happy to provide you with any additional information and answer any questions that you may have regarding this subject. Correspondence regarding this letter should be sent to shareholderproposals@gibsondunn.com. If we can be of any further assistance in this matter, please do not hesitate to call me at (202) 955-8671, or Mark Hoffman, the Company's Vice President, Associate General Counsel, and Corporate Secretary, at (206) 266-2132.

Sincerely,



Ronald O. Mueller

Enclosures

cc: Mark Hoffman, Amazon.com, Inc.
Robert Wotypka, Province of Saint Joseph of the Capuchin Order
Barbara McCracken, Benedictine Sisters of Mount St. Scholastica

GIBSON DUNN

EXHIBIT A

From: Robert Wotypka [REDACTED]
Sent: Monday, December 2, 2024 10:45 AM
To: [REDACTED]
Cc: Hoffman (Legal), Mark [REDACTED]; amazon-ir <amazon-ir@amazon.com>; corporate-secretary <corporate-secretary@amazon.com>; Hern, James H. [REDACTED]
Subject: Resolution filing for the 2025 Annual General Shareholders meeting; attn: Mr. David Zapolsky

Good day Mr. Zapolsky

Attached please find documents related to a resolution filing for the 2025 AGM.
Thank you for your attention to this matter ---

Your brother Robert Wotypka, OFM Cap.
Corporate Responsibility agent
Province of St Joseph of the Capuchin Order

Disclaimer

The information contained in this communication from the sender is confidential. It is intended solely for use by the recipient and others authorized to receive it.



The Province of St. Joseph of the Capuchin Order
Office of Corporate Responsibility

December 2, 2024

Via email to: [REDACTED]

cc: [REDACTED]; amazon-ir@amazon.com; corporate-secretary@amazon.com

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

Re: Shareholder proposal for 2025 Annual Shareholder Meeting

On behalf of the Province of Saint Joseph of the Capuchin Order (POSJ) I am submitting the attached proposal (the "Proposal") pursuant to the Securities and Exchange Commission's Rule 14a-8 to be included in the proxy statement of Amazon.com (the "Company") for its 2025 annual meeting of shareholders. I am the lead filer for the Proposal and may be joined by other shareholders as co-filers.

The POSJ has continuously beneficially owned, for at least three years as of the date hereof, at least \$2,000.00 worth of the Company's common stock. Verification of this ownership will be sent under separate cover. The POSJ intends to continue to hold such shares through the date of the Company's 2025 annual meeting of shareholders.

I am available to meet with the Company in person or via teleconference on December 16, 2023, January 6, 2025, or January 13, 2025 from 9:30am to 5pm Eastern time to discuss the Proposal. Any co-filers have authorized the POSJ to conduct the initial engagement meeting, but may participate subject to their availability.

I can be contacted at [REDACTED] or by email at [REDACTED] to schedule a meeting. Please feel free to contact me with any question. Thank you.

Sincerely,

Robert Wotypka, OFM Cap.
Corporate Responsibility agent
Province of Saint Joseph of the Capuchin Order

cc: Mr. James Hern – Michigan Financial Companies, Southfield MI

Resolved, shareholders of Amazon request the preparation of a report, updated annually, disclosing:

1. Company policy and procedures governing lobbying, both direct and indirect, and grassroots lobbying communications.
2. Payments by Amazon used for (a) direct or indirect lobbying or (b) grassroots lobbying communications, in each case including the amount of the payment and the recipient.
3. Description of management's and the Board's decision-making process and oversight for making payments described in sections 1 & 2 above.

For purposes of this proposal, a "grassroots lobbying communication" is a communication directed to the general public that (a) refers to specific legislation or regulation; (b) reflects a view on the legislation or regulation; and (c) encourages the recipient of the communication to take action with respect to the legislation or regulation. "Indirect lobbying" is lobbying engaged in by a trade association or other organization of which Amazon is a member.

Both "direct and indirect lobbying" and "grassroots lobbying communications" include efforts at the local, state and federal levels.

The report shall be presented to the Audit Committee and posted on Amazon's website.

Supporting Statement

Full disclosure of Amazon's lobbying activities and expenditures is needed to assess whether its lobbying is consistent with Amazon's expressed goals and shareholders' best interests. Amazon spent \$141,680,000 on federal lobbying from 2015 – 2023. Amazon also lobbies extensively at the state level, and to its credit, reports its state lobbying.¹ Amazon also lobbies abroad, spending between €5,000,000 – 5,499,999 on lobbying in Europe for 2023.

Companies can give unlimited amounts to third party groups that spend millions on lobbying and undisclosed grassroots activity.² Amazon lists support of \$10,000 or more to 656 trade associations (TAs), social welfare groups (SWGs) and nonprofits for 2023, yet fails to disclose its payments, or the amounts used for lobbying. Amazon belongs to the Chamber of Commerce and Business Roundtable (BRT), which have spent over \$2.3 billion on lobbying since 1998, supports SWGs that lobby like the National Taxpayers Union³ and Taxpayers Protection Alliance,⁴ and funds controversial nonprofits like the Independent Women's Forum.⁵ Amazon's disclosure leaves out TAs and SWGs that lobby, like the California Taxpayers Association, Silicon Valley Tax Directors Group (SVTDG) and Texas Taxpayers and Research Association.

Amazon's lack of disclosure presents reputational risks when its lobbying contradicts company public positions. Amazon strives to be the "Earth's Best Employer," yet had its lobbyists banned from the European parliament for refusing to attend hearings on worker violations.⁶ Amazon cofounded the Climate Pledge, yet the BRT filed an amicus brief opposing the Securities and Exchange Commission climate risk disclosure rules⁷ and the Chamber opposed the Paris climate accord. Amazon has drawn scrutiny for avoiding more than \$1 billion in federal income taxes,⁸ the BRT has lobbied against a new minimum

¹ <https://www.reuters.com/investigates/special-report/amazon-privacy-lobbying/>.

² <https://theintercept.com/2019/08/06/business-group-spending-on-lobbying-in-washington-is-at-least-double-whats-publicly-reported/>.

³ <https://www.opensecrets.org/news/2021/06/dark-money-groups-battle-efforts-to-limit-big-tech/>.

⁴ <https://popular.info/p/donut-break-journalism>.

⁵ <https://www.cnn.com/2022/10/27/amazon-donated-to-nonprofit-that-opposed-new-antitrust-bills.html>.

⁶ <https://www.theguardian.com/business/2024/sep/23/amazon-tesla-meta-climate-change-democracy>.

⁷ <https://www.eenews.net/articles/investors-question-business-roundtables-climate-rule-battle/>.

⁸ <https://itep.org/corporate-tax-avoidance-trump-tax-cut-fdii/>.

corporate tax,⁹ and the SVDTG lobbied against implementation of public country-by-country tax reporting in Australia.¹⁰

Amazon should expand its lobbying disclosure.

⁹ <https://www.washingtonpost.com/business/2023/08/14/biden-corporate-tax/>.

¹⁰ <https://www.taxnotes.com/featured-news/pillar-2-concerns-persist-amid-australias-draft-intangibles-rule/2023/06/28/7gxkk>.

GIBSON DUNN

EXHIBIT B

From: Twu, Victor <VTwu@gibsondunn.com>
Sent: Friday, December 6, 2024 12:40 PM
To: [REDACTED]
Cc: Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: Amazon.com, Inc. - Deficiency Notice (Capuchin Order)

Mr. Wotypka –

On behalf of Amazon.com, Inc., attached please find correspondence regarding the shareholder proposal you submitted on behalf of the Province of Saint Joseph of the Capuchin Order. A paper copy of this correspondence is being delivered to you via UPS as well.

We would appreciate you kindly confirming receipt of this correspondence.

Best,
Victor

Victor Twu
[Associate Attorney](#)
T: +1 949.451.3870
VTwu@gibsondunn.com

GIBSON DUNN
Gibson, Dunn & Crutcher LLP
3161 Michelson Drive, Suite 1200
Irvine, CA 92612-4412

December 6, 2024

VIA OVERNIGHT MAIL AND EMAIL

Robert Wotypka
Province of Saint Joseph of the Capuchin Order
1820 Mount Elliott Street
Detroit, MI 48207
[REDACTED]

Dear Mr. Wotypka:

I am writing on behalf of Amazon.com, Inc. (the “**Company**”), which received on December 2, 2024, the shareholder proposal regarding the Company’s lobbying activities (the “**Proposal**”) that you submitted for inclusion in the proxy statement for the Company’s 2025 Annual Meeting of Shareholders via email on December 2, 2024 (the “**Submission Date**”) on behalf of the Province of Saint Joseph of the Capuchin Order (the “**Proponent**”) pursuant to Securities and Exchange Commission (“**SEC**”) Rule 14a-8 (the “**Submission**”).

The Submission contains certain procedural deficiencies, which we are notifying you of pursuant to SEC regulations and which you and the Proponent should correct as described below if the Company is to consider the Proponent to have properly submitted the Proposal. Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that a shareholder proponent must submit sufficient proof of its continuous ownership of company shares preceding and including the submission date. Thus, with respect to the Proposal, Rule 14a-8 requires that the Proponent demonstrate that the Proponent has continuously owned at least:

- (1) \$2,000 in market value of the Company’s shares entitled to vote on the Proposal for at least three years preceding and including the Submission Date;
- (2) \$15,000 in market value of the Company’s shares entitled to vote on the Proposal for at least two years preceding and including the Submission Date; or
- (3) \$25,000 in market value of the Company’s shares entitled to vote on the Proposal for at least one year preceding and including the Submission Date (each an “**Ownership Requirement**,” and collectively, the “**Ownership Requirements**”).

The Company’s stock records do not indicate that the Proponent is the record owner of sufficient shares to satisfy any of the Ownership Requirements. In addition, while the submission letter states that proof of ownership will be provided, to date the Company has not received proof that the Proponent has satisfied any of the Ownership Requirements.

To correct this deficiency, the Proponent must submit sufficient proof that such Proponent has satisfied at least one of the Ownership Requirements. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of either:

- (1) a written statement from the “record” holder of the Proponent’s shares (usually a broker or a bank) verifying that, at the time the Proponent submitted the Proposal (the Submission Date), the Proponent continuously held the requisite amount of Company shares to satisfy at least one of the Ownership Requirements above; or
- (2) if the Proponent was required to and has filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4 or Form 5, or amendments to those documents or updated forms, demonstrating that the Proponent met at least one of the Ownership Requirements above, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that the Proponent continuously held the requisite amount of Company shares to satisfy at least one of the Ownership Requirements above.

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

- (1) If the Proponent’s broker or bank is a DTC participant, then the Proponent needs to obtain and submit a written statement from the Proponent’s broker or bank verifying that the Proponent continuously held the requisite amount of Company shares to satisfy at least one of the Ownership Requirements above.
- (2) If the Proponent’s broker or bank is not a DTC participant, then the Proponent needs to obtain and submit proof of ownership from the DTC participant through which the shares are held verifying that the Proponent continuously held the requisite amount of Company shares to satisfy at least one of the Ownership Requirements above. You should be able to find out the identity of the DTC participant by asking the Proponent’s broker or bank. If the Proponent’s broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Proponent’s account statements, because the clearing broker identified on the account statements will generally be a DTC participant. If the DTC participant that holds the Proponent’s shares is not able to confirm the Proponent’s individual

GIBSON DUNN

Robert Wotypka
December 6, 2024
Page 3

holdings but is able to confirm the holdings of the Proponent's broker or bank, then the Proponent needs to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that the Proponent continuously held Company shares satisfying at least one of the Ownership Requirements above: (i) one from the Proponent's broker or bank confirming the Proponent's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

In addition, Rule 14a-8(b)(1)(iii) of the Exchange Act requires a shareholder to provide the company with a written statement that it is 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, including the shareholder's contact information and the "business days and specific times" (emphasis added) during the company's regular business hours that such shareholder is available to discuss the proposal with the company. Assuming that the December 16, **2023** date included in your statement is a typographical error and was intended to mean December 16, **2024**, we believe that your statement is deficient because you have not provided the Company with multiple specific dates (and times) within the time period between 10 and 30 days after the Submission Date. In this regard, while December 16, 2024 falls within the time period set forth in Rule 14a-8(b)(1)(iii), the other two dates that you provided—January 6, 2025 and January 13, 2025—are 35 and 42 days, respectively, after the Submission Date and, therefore, outside of the time period prescribed by the SEC's rules. Accordingly, to correct this deficiency, you must provide a statement to the Company providing multiple business days and times between 10 and 30 days after the Submission Date that the Proponent is available to discuss the Proposal with the Company.

The SEC's rules require that any response correcting the deficiencies described in this letter must be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at 1700 M Street, N.W., Washington, D.C. 20036. Alternatively, you may transmit any response by email to me at rmueller@gibsondunn.com. Please note that the SEC's staff has stated that a proponent is responsible for confirming our receipt of any correspondence transmitted in response to this letter.

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

Sincerely,



Ronald O. Mueller

Enclosures

GIBSON DUNN

EXHIBIT C

From: Robert Wotypka [REDACTED]
Sent: Friday, December 6, 2024 3:31 PM
To: Twu, Victor <VTwu@gibsondunn.com>
Subject: Read: Amazon.com, Inc. - Deficiency Notice (Capuchin Order)

Your message

To:
Subject: Amazon.com, Inc. - Deficiency Notice (Capuchin Order)
Sent: Friday, December 6, 2024 3:31:55 PM (UTC-08:00) Pacific Time (US & Canada)

was read on Friday, December 6, 2024 3:30:57 PM (UTC-08:00) Pacific Time (US & Canada).

Proof of Delivery

Dear Customer,

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

Tracking Number

1Z975463PG94491812

Weight

0.50 LBS

Service

UPS Next Day Air®

Saturday Delivery

Shipped / Billed On

12/06/2024

Delivered On

12/07/2024 10:30 A.M.

Delivered To

DETROIT, MI, US
Received By

HUNTER

Left At

Inside Delivery

Please print for your records as photo and details are only available for a limited time.

Sincerely,

UPS

Tracking results provided by UPS: 01/09/2025 11:21 P.M. EST

GIBSON DUNN

EXHIBIT D

From: McCracken, Barbara [REDACTED]
Sent: Tuesday, December 10, 2024 8:58 AM
To: corporate-secretary <corporate-secretary@amazon.com>
Subject: Fwd: Attached Image

Mr Hoffman, Please find in the attachment our letter to you and a copy of our shareholder co-filing resolution regarding lobbying expenditure disclosure. Thank you for taking care of this matter.

Sincerely, Sister Barbara

December 10, 2024

Mark F. Hoffman
Corporate Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109-5210



Mount St. Scholastica
BENEDICTINE SISTERS

Email: corporate-secretary@amazon.com

Dear Mr. Hoffman:

I am writing you on behalf of Benedictine Sisters of Mount St Scholastica to co-file the stockholder resolution on Lobbying Expenditures Disclosure. In brief, the proposal states: RESOLVED, shareholders of Amazon request the preparation of a report, updated annually, disclosing:

1. Company policy and procedures governing lobbying, both direct and indirect, and grassroots lobbying communications.
2. Payments by Amazon used for (a) direct or indirect lobbying or (b) grassroots lobbying communications, in each case including the amount of the payment and the recipient.
3. Description of management's and the Board's decision-making process and oversight for making payments described in sections 1 & 2 above.

For purposes of this proposal, a "grassroots lobbying communication" is a communication directed to the general public that (a) refers to specific legislation or regulation; (b) reflects a view on the legislation or regulation; and (c) encourages the recipient of the communication to take action with respect to the legislation or regulation. "Indirect lobbying" is lobbying engaged in by a trade association or other organization of which Amazon is a member.

Both "direct and indirect lobbying" and "grassroots lobbying communications" include efforts at the local, state and federal levels.

The report shall be presented to the Audit Committee and posted on Amazon's website.

I am submitting the attached proposal pursuant to the Securities and Exchange Commission's Rule 14a-8 to be included in the proxy statement of Amazon.com, Inc. for its 2025 annual meeting of shareholders. I am co-filing the Proposal with lead filer the Province of Saint Joseph of the Capuchin Order (POSJ). In the lead filer submission letter, the Province of Saint Joseph of the Capuchin Order (POSJ) will provide dates and times of ability to meet. I designate the lead filer to meet initially with the Company but may join the meeting subject to my availability.

I have continuously held beneficial ownership of at least \$2,000 worth of the Company's common stock for over 3 years as of today. Verification of this ownership will be sent under separate cover. I intend to continue to hold such shares through the date of the Company's 2025 annual meeting of shareholders.

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider the Province of Saint Joseph of the Capuchin Order (POSJ) the lead filer of this resolution. As such, the Province of Saint Joseph of the Capuchin Order (POSJ), serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and we deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Robert Wotypka, OFM Cap., of the Province of Saint Joseph of the Capuchin Order (POSJ), who may be reached by phone [REDACTED] or by email: [REDACTED]

As a co-filer, we respectfully request that any correspondence sent to the primary filer also be copied to us. Additionally, we kindly ask that the names of all co-filers be included in the proxy.

Sincerely,

Barbara McCracken, OSB

Barbara McCracken, OSB

Shareholder Advocate • 1000 N. TREET • ATCHISON, KS 66002 • 913.360.6200 • FAX 913.360.6190

www.mountosb.org

Amazon.com, Inc.

Lobbying Expenditures Disclosure

Resolved, shareholders of Amazon request the preparation of a report, updated annually, disclosing:

1. Company policy and procedures governing lobbying, both direct and indirect, and grassroots lobbying communications.
2. Payments by Amazon used for (a) direct or indirect lobbying or (b) grassroots lobbying communications, in each case including the amount of the payment and the recipient.
3. Description of management's and the Board's decision-making process and oversight for making payments described in sections 1 & 2 above.

For purposes of this proposal, a "grassroots lobbying communication" is a communication directed to the general public that (a) refers to specific legislation or regulation; (b) reflects a view on the legislation or regulation; and (c) encourages the recipient of the communication to take action with respect to the legislation or regulation. "Indirect lobbying" is lobbying engaged in by a trade association or other organization of which Amazon is a member.

Both "direct and indirect lobbying" and "grassroots lobbying communications" include efforts at the local, state and federal levels.

The report shall be presented to the Audit Committee and posted on Amazon's website.

Supporting Statement

Full disclosure of Amazon's lobbying activities and expenditures is needed to assess whether its lobbying is consistent with Amazon's expressed goals and shareholders' best interests. Amazon spent \$141,680,000 on federal lobbying from 2015 – 2023. Amazon also lobbies extensively at the state level, and to its credit, reports its state lobbying.¹ Amazon also lobbies abroad, spending between €5,000,000 – 5,499,999 on lobbying in Europe for 2023.

Companies can give unlimited amounts to third party groups that spend millions on lobbying and undisclosed grassroots activity.² Amazon lists support of \$10,000 or more to 656 trade associations (TAs), social welfare groups (SWGs) and nonprofits for 2023, yet fails to disclose its payments, or the amounts used for lobbying. Amazon belongs to the Chamber of Commerce and Business Roundtable (BRT), which have spent over \$2.3 billion on lobbying since 1998, supports SWGs that lobby like the National Taxpayers Union³ and Taxpayers Protection Alliance,⁴ and funds controversial nonprofits like the Independent Women's Forum.⁵ Amazon's disclosure leaves out TAs and SWGs that lobby, like the California Taxpayers Association, Silicon Valley Tax Directors Group (SVTDG) and Texas Taxpayers and Research Association.

Amazon's lack of disclosure presents reputational risks when its lobbying contradicts company public positions. Amazon strives to be the "Earth's Best Employer," yet had its lobbyists banned from the European parliament for refusing to attend hearings on worker violations.⁶ Amazon cofounded the Climate Pledge, yet the BRT filed an amicus brief opposing the Securities and Exchange Commission climate risk disclosure rules⁷ and the Chamber opposed the Paris climate accord. Amazon has drawn scrutiny for avoiding more than \$1 billion in federal income taxes,⁸ the BRT has lobbied against a new minimum corporate tax,⁹ and the SVTDG lobbied against implementation of public country-by-country tax reporting in Australia.¹⁰

Amazon should expand its lobbying disclosure.

¹ <https://www.reuters.com/investigates/special-report/amazon-privacy-lobbying/>

² <https://theintercept.com/2019/08/06/business-group-spending-on-lobbying-in-washington-is-at-least-double-whats-publicly-reported/>

³ <https://www.opensecrets.org/news/2021/06/dark-money-groups-battle-efforts-to-limit-big-tech/>

⁴ <https://popular.info/p/donut-break-journalism>

⁵ <https://www.cnbc.com/2022/10/27/amazon-donated-to-nonprofit-that-opposed-new-antitrust-bills.html>

⁶ <https://www.theguardian.com/business/2024/sep/23/amazon-tesla-meta-climate-change-democracy>

⁷ <https://www.eenews.net/articles/investors-question-business-roundtables-climate-rule-battle/>

⁸ <https://itp.org/corporate-tax-avoidance-trump-tax-cut-fdii/>

⁹ <https://www.washingtonpost.com/business/2023/08/14/biden-corporate-tax/>

¹⁰ <https://www.taxnotes.com/featured-news/pillar-2-concerns-persist-amid-australias-draft-intangibles-rule/2023/06/28/7qxkk>

GIBSON DUNN

EXHIBIT E

From: Twu, Victor <VTwu@gibsondunn.com>

Sent: Monday, December 23, 2024 12:46 PM

To: [REDACTED]

Cc: [REDACTED]; Mueller, Ronald O. <RMueller@gibsondunn.com>

Subject: Amazon.com, Inc. - Deficiency Notice (Benedictine Sisters)

Sister McCracken –

On behalf of Amazon.com, Inc., attached please find correspondence regarding the shareholder proposal you submitted on behalf of the Benedictine Sisters of Mount St. Scholastica. A paper copy of this correspondence is being delivered to you via UPS as well.

We would appreciate you kindly confirming receipt of this correspondence.

Best,
Victor

Victor Twu

[Associate Attorney](#)

T: +1 949.451.3870

VTwu@gibsondunn.com

GIBSON DUNN

Gibson, Dunn & Crutcher LLP

3161 Michelson Drive, Suite 1200

Irvine, CA 92612-4412

December 23, 2024

VIA OVERNIGHT MAIL AND EMAIL

Barbara McCracken
Benedictine Sisters of Mount St. Scholastica
801 S. 8th Street
Atchison, KS 66002
[REDACTED]

Dear Sister McCracken:

I am writing on behalf of Amazon.com, Inc. (the “**Company**”), which received on December 10, 2024, the shareholder proposal regarding the Company’s lobbying activities (the “**Proposal**”) that you submitted for inclusion in the proxy statement for the Company’s 2025 Annual Meeting of Shareholders via email on December 10, 2024 (the “**Submission Date**”) on behalf of the Benedictine Sisters of Mount St. Scholastica (the “**Benedictine Sisters**”) pursuant to Securities and Exchange Commission (“**SEC**”) Rule 14a-8 (the “**Submission**”).

The Submission contains certain procedural deficiencies, which we are notifying you of pursuant to SEC regulations and which you and the Benedictine Sisters should correct as described below if the Company is to consider the Proposal to have been properly submitted.

1. Intent to Hold Shares or Proof of Continuous Ownership

Under Rule 14a-8(b) of the Securities Exchange Act of 1934, as amended, a shareholder must provide the Company with a written statement of the shareholder’s intent to continue to hold through the date of the meeting of shareholders for which the Proposal is submitted the requisite amount of Company shares used to satisfy the ownership requirement in Rule 14a-8(b). The statement included with the Submission is insufficient in this regard. Specifically, we believe that the written statement in your December 10, 2024 correspondence that “I have continuously held beneficial ownership of at least \$2,000 worth of the Company’s common stock” and that “I intend to continue to hold such shares through the date of the Company’s 2025 annual meeting of shareholders” is not adequate to confirm that the Benedictine Sisters intend to hold the required amount of the Company’s shares through the date of the 2025 Annual Meeting of Shareholders because it is unclear whether your statement speaks to *your* personal holdings and intent as an individual or the holdings and intent of the *Benedictine Sisters*. We note that in your submissions submitted on behalf the Benedictine Sisters in prior years, this statement has been provided specifically as to the Benedictine Sisters. To correct this deficiency, the Benedictine Sisters must submit a new written statement that the *Benedictine Sisters* intend to continue holding the same required amount of Company shares as was documented in the Benedictine Sisters’ ownership proof, through the date of the Company’s annual meeting of shareholders for which the Proposal is submitted.

Alternatively, to the extent that you intended to submit the Proposal in your own capacity as an individual, please note the following. Rule 14a-8(b) under the Exchange Act provides that a shareholder proponent must submit sufficient proof of its continuous ownership of company shares preceding and including the submission date. Thus, with respect to the Proposal, Rule 14a-8 requires that you demonstrate that you continuously owned at least:

- (1) \$2,000 in market value of the Company's shares entitled to vote on the Proposal for at least three years preceding and including the Submission Date;
- (2) \$15,000 in market value of the Company's shares entitled to vote on the Proposal for at least two years preceding and including the Submission Date; or
- (3) \$25,000 in market value of the Company's shares entitled to vote on the Proposal for at least one year preceding and including the Submission Date (each an **"Ownership Requirement,"** and collectively, the **"Ownership Requirements"**).

The Company's stock records do not indicate that you are the record owner of sufficient shares to satisfy any of the Ownership Requirements. In addition, to date the Company has not received adequate proof that you have satisfied any of the Ownership Requirements. The December 10, 2024 Merrill letter that you provided is insufficient because it does not identify you, Barbara McCracken, as the holder of Company shares and instead addresses holdings of the Benedictine Sisters.

To correct this deficiency, you must obtain a new proof of ownership letter verifying that you have satisfied at least one of the Ownership Requirements. As explained in Rule 14a-8(b) and in SEC staff guidance, sufficient proof must be in the form of either:

- (1) a written statement from the "record" holder of your shares (usually a broker or a bank) verifying that, at the time you submitted the Proposal (the Submission Date), you continuously held the requisite amount of Company shares to satisfy at least one of the Ownership Requirements above; or
- (2) if you were required to and have filed with the SEC a Schedule 13D, Schedule 13G, Form 3, Form 4, or Form 5, or amendments to those documents or updated forms, demonstrating that you met at least one of the Ownership Requirements above, a copy of the schedule and/or form, and any subsequent amendments reporting a change in the ownership level and a written statement that you continuously held the requisite amount of Company shares to satisfy at least one of the Ownership Requirements above.

If you intend to demonstrate ownership by submitting a written statement from the "record" holder of your shares as set forth in (1) above, please note that most large U.S. brokers and banks deposit their customers' securities with, and hold those securities through, the Depository Trust Company ("**DTC**"), a registered clearing agency that acts as a securities depository (DTC is also known through the account name of Cede & Co.). Under SEC Staff Legal Bulletin No. 14F, only DTC participants are viewed as record holders of securities that are deposited at DTC. You can confirm whether your broker or bank is a DTC participant by asking your broker or bank or by checking DTC's participant list, which is available at

<https://www.dtcc.com/client-center/dtc-directories>. If a shareholder's shares are held through DTC, the shareholder needs to obtain and submit to the Company proof of ownership from the DTC participant through which the securities are held, as follows:

- (1) If your broker or bank is a DTC participant, then you need to obtain and submit a written statement from your broker or bank verifying that you continuously held the requisite amount of Company shares to satisfy at least one of the Ownership Requirements above.
- (2) If your broker or bank is not a DTC participant, then you need to obtain and submit proof of ownership from the DTC participant through which the shares are held verifying that you continuously held the requisite amount of Company shares to satisfy at least one of the Ownership Requirements above. You should be able to find out the identity of the DTC participant by asking your broker or bank. If your broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through your account statements, because the clearing broker identified on your account statements will generally be a DTC participant. If the DTC participant that holds your shares is not able to confirm your individual holdings but is able to confirm the holdings of your broker or bank, then you need to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that you continuously held Company shares satisfying at least one of the Ownership Requirements above: (i) one from your broker or bank confirming your ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

2. Engagement Availability

Rule 14a-8(b)(1)(iii) of the Exchange Act requires a shareholder to provide the company with a written statement that it is 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, including the shareholder's contact information and the business days and specific times¹ during the company's regular business hours that such shareholder is available to discuss the proposal with the company. In this regard, we believe that your statement that "We consider the Province of St. Joseph of the Capuchin Oder (POSJ) the lead filer of this resolution" is not adequate because, following delivery of a timely notice of deficiency with respect to its submission, the Province of St. Joseph of the Capuchin Oder ("**POSJ**") has not timely provided proof of ownership demonstrating that POSJ is a shareholder eligible to submit a proposal under Rule 14a-8. When the Commission adopted Rule 14a-8(b)(1)(iii), it stated that "[t]he contact information and availability must be the shareholder-proponent's, and not that of the shareholder's representative, if any."² Because POSJ has failed to demonstrate that it is a shareholder, we do not believe that POSJ is eligible to serve as the "lead filer" of the Proposal, and as a result, your statement, and the dates and times that POSJ has stated that it

¹ When it adopted this provision, the Commission stated, "Shareholder-proponents will also be required to . . . identify specific business days and times (i.e., more than one date and time) that they are available to discuss the proposal." *Procedural Requirements and Resubmission Thresholds under Exchange Act Rule 14a-8*, SEC Release No. 34-89964, 50 (Sept. 23, 2020) (the "2020 Adopting Release").

² 2020 Adopting Release at 51.

is available to meet with the Company, do not satisfy the requirements of Rule 14a-8(b)(1)(iii). Accordingly, to correct this deficiency, the Benedictine Sisters (or you, if the Submission was made in your individual capacity) must provide a new statement to the Company that includes the business days and specific times between 10 and 30 days after the Submission Date that the Benedictine Sisters (or you, if the Submission was made in your individual capacity) are available to discuss the Proposal with the Company. As explained in Rule 14a-8(b), the statement of engagement availability must also identify times that are within the regular business hours of the Company's principal executive office (*i.e.*, between 9:00 a.m. and 5:30 p.m. Pacific Time).

The SEC's rules require that any response correcting the deficiencies described in this letter must be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. However, please note that the dates for engagement availability must be more than one date occurring on or before January 9, 2025 (the date that is 30 days after the Submission Date). Please address any response to me at 1700 M Street, N.W., Washington, D.C. 20036. Alternatively, you may transmit any response by email to me at rmueller@gibsondunn.com. Please note that the SEC's staff has stated that a proponent is responsible for confirming our receipt of any correspondence transmitted in response to this letter.

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

Sincerely,



Ronald O. Mueller

Cc: Robert Wotypka, Province of Saint Joseph of the Capuchin Order

Enclosure

GIBSON DUNN

EXHIBIT F

From: Barbara McCracken [REDACTED]
Sent: Monday, December 23, 2024 5:47 PM
To: Twu, Victor <VTwu@gibsondunn.com>
Subject: Re: Amazon.com, Inc. - Deficiency Notice (Benedictine Sisters)

This Message Is From an External Sender
This message came from outside your organization.

Thanks your attachment of documents has been received. Barbara McCracken
Sent from my iPhone

Proof of Delivery

Dear Customer,

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

Tracking Number

1Z975463NT97518490

Service

UPS Next Day Air®

Shipped / Billed On

12/23/2024

Delivered On

12/24/2024 11:06 A.M.

Delivered To

ATCHISON, KS, US
Please print for your records as photo and details are only available for a limited time.

Sincerely,

UPS

Tracking results provided by UPS: 12/24/2024 2:27 P.M. EST

GIBSON DUNN

EXHIBIT G

*Mount St. Scholastica*

BENEDICTINE SISTERS

SESQUICENTENNIAL

December 11, 2012

L. Michelle Wilson
Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109

Sent by Fax: 206-266-7010 (this is to the Legal Department — be sure Michelle Wilson's name is on the cover sheet)

Dear Ms. Wilson:

I am writing you on behalf of the Benedictine Sisters of Mount St. Scholastica, Inc. to co-file the stockholder resolution on a Report on Reducing Health Hazards from Manufacturing and Recycling Lead Batteries. In brief, the proposal states: Resolved: Shareholders request that the Board of Directors report to shareholders, by December 1, 2013 on options for policies and practices Amazon can adopt to reduce the occupational and community health hazards from manufacturing and recycling lead batteries in the company's supply chain. Such a report would be prepared at reasonable cost and omitting confidential information such as proprietary or legally prejudicial data.

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with Dignity Health. I submit it for inclusion in the proxy statement for consideration and action by the shareholders at the 2013 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. A representative of the shareholders will attend the annual meeting to move the resolution as required by SEC rules.

We are the owners of 246 shares of Amazon.com, Inc. stock and intend to hold \$2,000 worth through the date of the 2013 Annual Meeting. Verification of ownership will follow including proof from a DTC participant.

We truly hope that the company will be willing to dialogue with the filers about this proposal. Please note that the contact people for this resolution/proposal will be Sr. Susan Vickers of Dignity Health who can be reached at [REDACTED] or at [REDACTED]. Sr. Susan Vickers as spokesperson for the primary filer is authorized to withdraw the resolution on our behalf.

Respectfully yours,

Lou Whipple, OSB
Business Manager

801 SOUTH 8TH STREET ATCHISON, KS 66002-2724

(913) 360-6200

*

Fax: (913) 360-6190

www.mountosb.org



Mount St. Scholastica
BENEDICTINE SISTERS

December 13, 2017

David Zapolsky
Corporate Secretary
Amazon.com, Inc.
P.O. Box 81226
Seattle, WA 98108-1226

Email: [REDACTED]
Fax: 206-266-7010

Dear Mr. Zapolsky:

I am writing you on behalf of Benedictine Sisters of Mount St. Scholastica to co-file the stockholder resolution on Executive Pay-Incorporate Diversity & Sustainability Metrics. In brief, the proposal states **RESOLVED**, shareholders request the Board Compensation Committee prepare a report assessing the feasibility of integrating sustainability metrics, including metrics regarding diversity among senior executives, into the performance measures of the CEO under the Company's compensation incentive plans. For the purposes of this proposal, "sustainability" is defined as how environmental and social considerations, and related financial impacts, are integrated into long-term corporate strategy, and "diversity" refers to gender, racial, and ethnic diversity.

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with Zevin Asset Management. I submit it for inclusion in the 2018 proxy statement for consideration and action by the shareholders at the 2018 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We are the beneficial owner, as defined in Rule 13d-3 of the Securities Exchange Act of 1934, of 367 number of Amazon.com, Inc. shares.

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

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider Zevin Asset Management the lead filer of this resolution and as so, is authorized to act on our behalf in all aspects of the resolution including negotiation and withdrawal. Please note that the contact person for this resolution/proposal will be Pat Tomalino of Zevin Asset Management who may be reached by email: [REDACTED]

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

Sincerely,

Rose Marie Stallbaumer, OSB, Treasurer



December 19, 2018

Mount St. Scholastica
BENEDICTINE SISTERS

David Zapolsky
Corporate Secretary
Amazon.com, Inc.
P.O. Box 81226
Seattle, WA 98108-1226

Email: [REDACTED]
Fax: 206-266-7010

Dear Mr. Zapolsky:

I am writing you on behalf of Benedictine Sisters of Mount St. Scholastica to co-file the stockholder resolution on Executive Pay-Incorporate Diversity & Sustainability Metrics. In brief, the proposal states: **RESOLVED**, shareholders request the Board Compensation Committee prepare a report assessing the feasibility of integrating sustainability metrics, including metrics regarding diversity among senior executives, into performance measures or vesting conditions that may apply to senior executives under the Company's compensation plans or arrangements. For the purposes of this proposal, "sustainability" is defined as how environmental and social considerations, and related financial impacts, are integrated into long-term corporate strategy, and "diversity" refers to gender, racial, and ethnic diversity.

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with Zevin Asset Management. I submit it for inclusion in the 2019 proxy statement for consideration and action by the shareholders at the 2019 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We are the beneficial owner, as defined in Rule 13d-3 of the Securities Exchange Act of 1934, of 200 shares of Amazon.com, Inc.

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

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider Zevin Asset Management the lead filer of this resolution. As such, Zevin Asset Management is authorized to act on our behalf in all aspects of the resolution, including negotiation and withdrawal. Please note that the contact person for this resolution/proposal will be Pat Tomaino, of Zevin Asset Management who may be reached by email: [REDACTED]

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

Sincerely,

Barbara McCracken, OSB

Barbara McCracken, OSB, shareholder advocate

December 9, 2019

David Zapolsky
Corporate Secretary
Amazon.com, Inc.
P.O. Box 81226
Seattle, WA 98108-1226



Mount St. Scholastica
BENEDICTINE SISTERS

Email: [REDACTED]
Fax: 208-266-7010

Dear Mr. Zapolsky:

I am writing you on behalf of Benedictine Sisters of Mount St. Scholastica to co-file the stockholder resolution on Senior Executive Incentives - Integrate Diversity Metrics. In brief, the proposal states: **RESOLVED**, shareholders request the Board Compensation Committee prepare a report assessing the feasibility of integrating sustainability metrics, including metrics regarding diversity among senior executives, into performance measures or vesting conditions that may apply to senior executives under the Company's compensation plans or arrangements. For the purposes of this proposal, "sustainability" is defined as how environmental and social considerations, and related financial impacts, are integrated into long-term corporate strategy, and "diversity" refers to gender, racial, and ethnic diversity.

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with Zevin Asset Management. I submit it for inclusion in the 2020 proxy statement for consideration and action by the shareholders at the 2020 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We are the beneficial owner, as defined in Rule 13d-3 of the Securities Exchange Act of 1934, of 191 shares of Amazon.com, Inc. or \$2,000 worth of the shares.

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

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider Zevin Asset Management the lead filer of this resolution. As such, Zevin Asset Management, serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Pat Tomaino, of Zevin Asset Management who may be reached by email: [REDACTED].

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

Sincerely,

Rose Marie Stallbaumer, OSB, Treasurer



December 16, 2020

Mount St. Scholastica
BENEDICTINE SISTERS

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

Email: [REDACTED]

Dear Mr. Zapolsky:

I am writing you on behalf of Benedictine Sisters of Mount St Scholastica to co-file the stockholder resolution on Hourly Associate on Board of Directors. In brief, the proposal states: **RESOLVED**, shareholders of Amazon.com, Inc. ("Amazon") urge the board to adopt a policy of promoting significant representation of employee perspectives among corporate decision makers by requiring that the initial list of candidates from which new board nominees are chosen (the "Initial List") by the Nominating and Governance Committee include (but need not be limited to) hourly Associates. The Policy should provide that any third-party consultant asked to furnish an Initial List will be requested to include such candidates.

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with Oxfam America. I submit it for inclusion in the 2021 proxy statement for consideration and action by the shareholders at the 2021 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We are the beneficial owner, as defined in Rule 13d-3 of the Securities Exchange Act of 1934, of 147 number of Amazon.com, Inc. or \$2,000 worth of the shares.

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

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider Oxfam America the lead filer of this resolution. As such, Oxfam America, serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Diana Kearney, of Oxfam America who may be reached by email: [REDACTED]

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

Sincerely, *Rose Marie Stallbaumer OSB*

Rose Marie Stallbaumer, OSB, Treasurer



Mount St. Scholastica

BENEDICTINE SISTERS

December 15, 2021

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

Email: [REDACTED]

Mark Hoffman, Vice President and AGC, Corporate & Securities, and Legal COO
Email: [REDACTED]

Dear Mr. Zapolsky:

I am writing you on behalf of Benedictine Sisters of Mount St Scholastica to co-file the stockholder resolution on Racial and Gender Pay Gaps. In brief, the proposal states: **RESOLVED**, shareholders request Amazon report on median pay gaps across race and gender, including associated policy, reputational, competitive, and operational risks, and risks related to recruiting and retaining diverse talent. The report should be prepared at reasonable cost, omitting proprietary information, litigation strategy and legal compliance information. Racial/gender pay gaps are defined as the difference between non-minority and minority/male and female median earnings expressed as a percentage of non-minority/male earnings (Wikipedia/OECD, respectively).

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with Arjuna Capital. I submit it for inclusion in the 2022 proxy statement for consideration and action by the shareholders at the 2022 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We are the beneficial owner, as defined in Rule 13d-3 of the Securities Exchange Act of 1934, of 117 number of Amazon.com, Inc. or \$2,000 worth of the shares for at least three years as of the date hereof. We have continuously held shares of Amazon.com, Inc. common stock with a value of at least \$2,000 for at least one year in market value and will continue to hold at least \$2,000 of Amazon.com, Inc. stock through the next annual meeting. Verification of our ownership position will be sent by our custodian. A representative of the filers will attend the stockholders' meeting to move the resolution as required by SEC rules.

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider Arjuna Capital the lead filer of this resolution. As such, Arjuna Capital, serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Julia Cedarholm, of Arjuna Capital who may be reached by email: [REDACTED]

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

Sincerely,

Rose Marie Stallbaumer, OSB, Treasurer



Mount St. Scholastica
BENEDICTINE SISTERS

December 13, 2022

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

Email: [REDACTED]

Mark Hoffman, Vice President and AGC, Corporate & Securities, and Legal COO
Email: [REDACTED]

Dear Mr. Zapolsky:

I am writing you on behalf of Benedictine Sisters of Mount St Scholastica to co-file the stockholder resolution on Tax Transparency Report. In brief, the proposal states: **RESOLVED**, shareholders request that the Board of Directors issue a tax transparency report to shareholders, at reasonable expense and excluding confidential information, prepared in consideration of the indicators and guidelines set forth in the Global Reporting Initiative's (GRI) Tax Standard.

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with the Missionary Oblates of Mary Immaculate. I submit it for inclusion in the 2023 proxy statement for consideration and action by the shareholders at the 2023 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We have continuously beneficially owned, for three years as of the date hereof, 2,497 shares of the Company's common stock. Verification of this ownership will be sent under separate cover. We intend to continue to hold such shares through the date of the Company's 2023 annual meeting of shareholders. A representative of the filers will attend the stockholders' meeting to move the resolution as required by SEC rules.

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider the Missionary Oblates of Mary Immaculate the lead filer of this resolution. As such, the Missionary Oblates of Mary Immaculate, serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Rev. Seamus Finn, of the Missionary Oblates of Mary Immaculate who may be reached by phone [REDACTED] or by email: [REDACTED]

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

Sincerely,

Rose Marie Stallbaumer, OSB, Treasurer



December 15, 2023

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

Mount St. Scholastica
BENEDICTINE SISTERS

Email: [REDACTED] and [REDACTED]
Cc: [REDACTED]

Dear Mr. Zapolsky:

I am writing you on behalf of Benedictine Sisters of Mount St Scholastica to co-file the stockholder resolution on Lobbying. In brief, the proposal states: RESOLVED, shareholders of Amazon request the preparation of a report, updated annually, disclosing: (1) Company policy and procedures governing lobbying, both direct and indirect, and grassroots lobbying communications. (2) Payments by Amazon used for (a) direct or indirect lobbying or (b) grassroots lobbying communications, in each case including the amount of the payment and the recipient. Description of management's and the Board's decision-making process and oversight for making payments described in sections 2 above. For purposes of this proposal, a "grassroots lobbying communication" is a communication directed to the general public that (a) refers to specific legislation or regulation, (b) reflects a view on the legislation or regulation and (c) encourages the recipient of the communication to take action with respect to the legislation or regulation. "Indirect lobbying" is lobbying engaged in by a trade association or other organization of which Amazon is a member. Both "direct and indirect lobbying" and "grassroots lobbying communications" include efforts at the local, state and federal levels. The report shall be presented to the Audit Committee and posted on Amazon's website.

I am hereby authorized to notify you of our intention to co-file this shareholder proposal with the Province of Saint Joseph of the Capuchin Order. I submit it for inclusion in the 2024 proxy statement for consideration and action by the shareholders at the 2024 annual meeting in accordance with Rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. We have continuously beneficially owned, for three years as of the date hereof, at least 2,686 shares of the Company's common stock. Verification of this ownership will be sent under separate cover. We intend to continue to hold such shares through the date of the Company's 2024 annual meeting of shareholders. A representative of the filers will attend the stockholders' meeting to move the resolution as required by SEC rules.

We truly hope that the company will be willing to dialogue with the filers about this proposal. We consider the Province of Saint Joseph of the Capuchin Order the lead filer of this resolution. As such, the Province of Saint Joseph of the Capuchin Order, serving as the primary filer, is authorized to act on our behalf in all aspects of the resolution, including negotiation and deputize them to withdraw the resolution on our behalf if an agreement is reached. Please note that the contact person for this resolution/proposal will be Robert Wotypka, OFM Cap., of Province of Saint Joseph of the Capuchin Order who may be reached by phone [REDACTED] or by email: [REDACTED]

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

Sincerely,

Barbara McCracken

Barbara McCracken, Shareholder Advocate

February 17, 2025

VIA ONLINE PORTAL SUBMISSION

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

Re: *Amazon.com, Inc.*
Shareholder Proposal of the Province of Saint Joseph of the Capuchin Order and
Benedictine Sisters of Mount St. Scholastica
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

In a letter dated January 20, 2025 (the “No-Action Request”), we requested that the staff of the Division of Corporation Finance concur that our client, Amazon.com, Inc. (the “Company”), could exclude from its proxy statement and form of proxy for its 2025 Annual Meeting of Shareholders a shareholder proposal (the “Proposal”) and statement in support thereof submitted by the Province of Saint Joseph of the Capuchin Order (the “Capuchin Order”) and the Benedictine Sisters of Mount St. Scholastica (together with the Capuchin Order, the “Proponents”). The Capuchin Order, whom we have copied on this submission, has withdrawn the Proposal on behalf of the Proponents. In reliance thereon, we hereby withdraw the No-Action Request.

Please do not hesitate to call me at (202) 955-8671 or Mark Hoffman, the Company’s Vice President, Associate General Counsel, and Assistant Secretary, at (206) 266-2132 if you have any questions.

Sincerely,



Ronald O. Mueller

Enclosure

cc: Mark Hoffman, Amazon.com, Inc.
John Celichowski, Province of Saint Joseph of the Capuchin Order
Robert Wotypka, Province of Saint Joseph of the Capuchin Order
Barbara McCracken, Benedictine Sisters of Mount St. Scholastica