



DIVISION OF
CORPORATION FINANCE

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

April 5, 2024

Ronald O. Mueller
Gibson, Dunn & Crutcher LLP

Re: Amazon.com, Inc. (the "Company")
Incoming letter dated January 22, 2024

Dear Ronald O. Mueller:

This letter is in response to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by Eric & Emily Johnson and co-filers (the "Proponents") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders.

There appears to be some basis for your view that the Company may exclude the Proposal under Rule 14a-8(f) because the Proponents did not comply with Rule 14a-8(b)(1)(iii). As required by Rule 14a-8(f), the Company notified the Proponents of the problem, and the Proponents failed to adequately correct it. Accordingly, we will not recommend enforcement action to the Commission if the Company omits the Proposal from its proxy materials in reliance on Rules 14a-8(b)(1)(iii) and 14a-8(f).

Copies of all of the correspondence on which this response is based will be made available on our website at <https://www.sec.gov/corpfin/2023-2024-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: Bruce Herbert
Newground Social Investment

January 22, 2024

VIA ONLINE PORTAL SUBMISSION

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

Re: *Amazon.com, Inc.*
Shareholder Proposal of Eric and Emily Johnson, et al.
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

This letter is to inform you that our client, Amazon.com, Inc. (the “Company”), intends to omit from its proxy statement and form of proxy for its 2024 Annual Meeting of Shareholders (collectively, the “2024 Proxy Materials”) a shareholder proposal (the “Proposal”) and statement in support submitted by Newground Social Investment, spc (“Newground”) on behalf of Eric & Emily Johnson, Jack & Erin Chen, the Fergus Foundation, Judith Herman, Rebecca Kelley & David Edelstein, Bryce Mathern, Eric Menninga, and Mercy Rome & Canuche Terranella (collectively, the “Newground Proponents”), and by the Sisters of the Presentation of the Blessed Virgin Mary of Aberdeen, South Dakota (the “Sisters of the Presentation”); and the Sisters of St. Joseph of Peace (the “Sisters of St. Joseph,” and collectively, the “Proponents”).

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

- filed this letter with the Securities and Exchange Commission (the “Commission”) no later than eighty (80) calendar days before the Company intends to file its definitive 2024 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, if the Proponents elect to submit additional correspondence to the Commission or the Staff with respect to the Proposal, a copy of such correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

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BASIS FOR EXCLUSION

We believe that the Proposal may properly be excluded from the 2024 Proxy Materials pursuant to Rule 14a-8(b)(1)(iii) and Rule 14a-8(f)(1) because none of the Proponents provided the Company with an adequate written statement regarding the Proponents' ability to meet with the Company to discuss the Proposal.

BACKGROUND

A. Newground Submission Background

On December 11, 2023, the Company received the Proposal via email from Newground on behalf of the Newground Proponents (the "Newground Submission"). See Exhibit A. The Newground Submission provided:

Newground Social Investment is authorized on behalf of the above-named proponents (collectively, the "Proponents" or "Co-Filers") to present the enclosed Proposal that is submitted for consideration and action by stockholders at the next annual meeting . . . The Co-Filers and their representative are available to meet with the Company via teleconference on Friday, December 22, 2023 for twenty minutes between 9am-10am Pacific Time or between 1pm-2pm Pacific Time, and their representatives can make themselves available at other dates and times for discussion and dialogue with the Company.

The Newground Submission contained a number of procedural deficiencies. Accordingly, on December 21, 2023, which was within 14 calendar days of the date that the Company received the Newground Submission, the Company sent a deficiency notice to Newground (the "Newground Deficiency Notice") by email and overnight courier, with copies to each of the Newground Proponents. See Exhibit B. UPS records confirm delivery of the Newground Deficiency Notice to Newground on December 22, 2023. See Exhibit B.

As discussed further below, the Newground Deficiency Notice identified deficiencies in the Newground Submission related to, among other things, engagement availability (Part 4). The Newground Deficiency Notice also explained the steps that the Proponents could take to cure each of the deficiencies, and stated that the Commission's rules required any response to the Newground Deficiency Notice to be postmarked or transmitted electronically no later than 14 calendar days from the date the Newground Deficiency Notice was received. The Newground Deficiency Notice also included a copy of Rule 14a-8, Staff Legal Bulletin No. 14F (Oct. 18, 2011), and Staff Legal Bulletin No. 14L (Nov. 3, 2021).

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1. *The Engagement Availability Deficiency*

As noted above, the Newground Submission stated that the Newground Proponents were available to meet with the Company via teleconference on a single day, Friday, December 22, 2023, which was the last business day before the Christmas holiday. Accordingly, Part 4 of the Newground Deficiency Notice stated:

Rule 14a-8(b)(1)(iii) of the Exchange Act requires a shareholder proponent 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, which information must include the “business days and specific times” during the company’s regular business hours that the shareholder proponent is available to discuss the proposal with the company.

The Newground Deficiency Notice explained that the statement that the “Co-Filers and their representative are available to meet with the Company via teleconference on Friday, December 22, 2023 for twenty minutes between 9am-10am Pacific Time or between 1pm-2pm Pacific Time” was not adequate because it only provided engagement availability for one business day, instead of “business days,” consistent with the language in Rule 14a-8(b)(1)(iii). In addition, the Newground Deficiency Notice notified Newground that the statement that “their representatives can make themselves available at other dates and times” was not sufficient because it related to the availability of the Proponent’s representative and not that of the Proponents.

Part 4 of the Newground Deficiency Notice also described how the Rule 14a-8(b)(1)(iii) deficiency could be cured, stating:

To remedy this defect, you or the Proponents must provide a statement to the Company that includes at least one additional business day and one or more specific times between 10 and 30 days after the Submission Date that the Proponents are available to meet with the Company in person or via teleconference, and the time(s) must be between 9:00 a.m. and 5:30 p.m. Pacific Time. In this regard, please note that under Rule 14a-8(b)(1)(iii), all co-filers must either (A) agree to the same dates and times of availability, or (B) identify a single lead filer who will provide dates and times of the lead filer’s availability to engage on behalf of all co-filers. Accordingly, all of the Proponents must either (A) agree to the same additional date and times of availability, or (B) identify one of the co-filers of the Proposal as a single lead filer who will

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provide at least one additional date and specific times of the lead filer's availability to engage on behalf of all the Proponents.

2. The Newground Deficiency Notice Response

On January 3, 2024, the Company received an email response from Newground on behalf of the Newground Proponents. *See Exhibit C.* The correspondence from Newground stated that "Eric & Emily Johnson are designated the 'lead filer' among the proponents." However, neither Eric & Emily Johnson nor Newground provided any additional date for engagement availability, and instead the Newground correspondence asserted that "there is no merit to the interpretation of Rule 14a-8(b)(1)(iii) that a proponent must provide meeting dates on multiple different business days."

B. Sisters of the Presentation and Sisters of St. Joseph Submission Background

On December 12, 2023, the Company received the Proposal via email from the Sisters of the Presentation (the "Sisters of the Presentation Submission"). *See Exhibit D.* The Sisters of the Presentation Submission stated:

The Proponent is co-filing the Proposal with lead filer Newground Social Investment ("Newground" or "Lead Filer") . . . Newground will provide dates and times of ability to meet. We designate the lead filer to meet initially with the Company and negotiate on our behalf, but we may join the meeting subject to our availability.

On December 14, 2023, the Company received the Proposal via email from the Sisters of St. Joseph (the "Sisters of St. Joseph Submission"). *See Exhibit E.* The Sisters of St. Joseph Submission stated:

The Sisters of St. Joseph of Peace is co-filing the proposal with lead filer, Newground Social Investment. In its submission letter, Newground Social Investment will provide dates and times of ability to meet. We designate the lead filer to meet initially with the Company but may join the meeting subject to our availability.

On December 21, 2023, which was within 14 calendar days of the date that the Company received the Sisters of the Presentation Submission and the Sisters of St. Joseph Submission, the Company:

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- (1) sent a deficiency notice to the Sisters of the Presentation (the “Sisters of the Presentation Deficiency Notice”) by email and overnight courier. *See Exhibit F.* The Sisters of the Presentation confirmed email receipt of the Sisters of the Presentation Deficiency Notice by the Sisters of the Presentation on December 26, 2023. *See Exhibit F;* and
- (2) sent a deficiency notice to the Sisters of St. Joseph (the “Sisters of St. Joseph Deficiency Notice”) by email and U.S. mail. *See Exhibit G.* The Sisters of St. Joseph confirmed email receipt of the Sisters of St. Joseph Deficiency Notice by the Sisters of St. Joseph on December 22, 2023. *See Exhibit G.*

The Sisters of the Presentation Deficiency Notice and the Sisters of St. Joseph Deficiency Notice each identified deficiencies in the Sisters of the Presentation Submission and Sisters of St. Joseph Submission related to engagement availability, explained the steps that the Sisters of the Presentation and Sisters of St. Joseph needed to take to cure the deficiencies, and stated that the Commission’s rules required any response to the Sisters of the Presentation Deficiency Notice and Sisters of St. Joseph Deficiency Notice to be postmarked or transmitted electronically no later than 14 calendar days from the date the deficiency notices were received. Specifically, each of the Sisters of the Presentation Deficiency Notice and the Sisters of St. Joseph Deficiency Notice stated the following regarding the requirement to provide a written statement regarding their engagement availability:

[W]e note that the Proponent’s submission letter names Newground Social Investment (“Newground”) as “the lead filer,” states that Newground will provide dates and times of availability to meet, and states that the Proponent designates “the lead filer” to meet initially with the Company and its behalf. We believe that the Proponent’s statement in this regard is not adequate because Newground is not a co-filer of the Proposal, but instead is the representative of Jack & Erin Chen; the Fergus Foundation; Judith Herman; Eric & Emily Johnson; Rebecca Kelley & David Edelstein; Bryce Mathern; Eric Menninga; and Mercy Rome . . . 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.” To date, none of the Newground Co-Filers have indicated a lead filer or, in our view, satisfied the requirements of Rule 14a-8(b)(1)(iii).

Each of the Sisters of the Presentation Deficiency Notice and the Sisters of St. Joseph Deficiency Notice included instructions on how to cure the deficiency, providing:

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[T]he Proponent must either (A) provide two or more dates and specific times between 10 and 30 days after the Submission Date that it is available to meet with the Company in person or via teleconference, which dates must be the same dates and times that all co-filers of the Proposal (including the Newground co-filers and any other co-filers) agree to be available, or (B) identify one of the co-filers of the Proposal as a single lead filer who will provide dates and times of the lead filer's availability to engage on the Proponent's behalf.

On January 4, 2024, the Company received an email response from the Sisters of the Presentation. *See Exhibit H.* The correspondence from the Sisters of the Presentation stated that the Sisters of Presentation were "co-filing with Eric & Emily Johnson ('Lead Filer') who are represented by Newground Social Investment." The correspondence further stated, "The Lead filer will provide dates and times of ability to meet. We designate the lead filer to meet initially with Amazon.com, Inc. and negotiate on our behalf, but we may join the meeting subject to our availability."

On January 5, 2024, the Company received an email response from the Sisters of St. Joseph. *See Exhibit I.* The correspondence from the Sisters of St. Joseph was substantively identical to that provided by the Sisters of the Presentation, stating that the Sisters of St. Joseph were "co-filing the proposal with lead filer, Eric & Emily Johnson" and further stating, "In its submission letter, the lead filer will provide dates and times of ability to meet. We designate the lead filer to meet initially with the Company but may join the meeting subject to our availability."

The Company has not received any subsequent correspondence from the lead filer, Eric & Emily Johnson, stating dates that they are available for engagement availability on behalf of the Sisters of the Presentation and the Sisters of St. Joseph. Moreover, the single date of engagement availability provided for Eric & Emily Johnson preceded the date that the Sisters of the Presentation and the Sisters of St. Joseph identified them and authorized them to act as the lead filer.

ANALYSIS

The Proposal May Be Excluded Under Rule 14a-8(b) And Rule 14a-8(f)(1) Because The Proponents Failed To Provide The Company With An Adequate Written Statement Regarding The Proponents' Availability To Meet With The Company

The Company may exclude the Proposal under Rule 14a-8(f)(1) because the Proponents failed to comply with the procedural requirements under Rule 14a-8. Under Rule 14a-8(b)(1)(iii), as applicable to annual meetings to be held on or after January 1, 2022

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(see *Procedural Requirements and Resubmission Thresholds under Exchange Act Rule 14a-8*, Release No. 89964 (Sept. 23, 2020) (the “2020 Adopting Release”)), 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 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.” *Id.*

Rule 14a-8(f)(1) permits a company to exclude a shareholder proposal from the company’s proxy materials if the proponent fails to comply with the eligibility or procedural requirements under Rule 14a-8, provided that the company has timely notified the proponent of the deficiency, and the proponent has failed to correct such deficiency within 14 calendar days of receipt of such 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 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 *Deere & Co.* (avail. Dec. 5, 2022), the proponent’s submission included only one date and time range to meet with the company, which fell outside the required date range of availability, and did not include sufficient proof of ownership. In response to a timely deficiency notice, the proponent corrected the proof of ownership deficiency, but did not provide the required dates and times of availability to meet. The Staff concurred with the proposal’s exclusion under Rule 14a-8(f). Similarly, in *Visa Inc. (National Legal and Policy Center)* (avail. Nov. 8, 2023), the proponent provided a blanket statement of availability that tracked the full range of dates required under the rule, rather than a written statement containing specific dates and times regarding the proponent’s ability to meet with the company to discuss the proposal. In response to a deficiency notice specifically identifying this deficiency, the proponent responded similarly to how Newground responded here, asserting that its original statement satisfied the rule. The Staff concurred with the exclusion of a proposal pursuant to Rule 14a-8(b)(1)(iii) and Rule 14a-8(f). Thus, since Rule 14a-8(b)(1)(iii) was adopted, the

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Staff has strictly construed its requirements to provide specific dates for engagement availability.¹

Here, the Newground Submission initially provided only a single business date (the Friday before Christmas) for engagement availability. *See Exhibit A.* The Company properly notified the Proponent of this deficiency and how to correct it in the Newground Deficiency Notice. Newground's response to the Newground Deficiency Notice does not satisfy the eligibility requirements of Rule 14a-8(b) because Newground failed to provide an additional business date of availability for the Newground Proponents to meet with the Company as expressly provided for in Rule 14a-8(b)(1)(iii). *See Exhibits B and C.* The Proponent therefore failed to cure this deficiency within 14 days of receipt of the Company's timely Deficiency Notice.

As well, the Sisters of the Presentation and the Sisters of St. Joseph effectively failed to provide any dates of engagement availability. They initially named Newground as "the lead filer" of the Proposal, stating that Newground would provide dates and times of availability to meet, and stated that they designated "the lead filer" to meet with the Company and negotiate on their behalf. However, Newground is not a co-filer of the Proposal, but instead is the representative of the Newground Proponents, and therefore Newground was not a proper person to meet with the Company on behalf of the Sisters of the Presentation and the Sisters of St. Joseph.² Accordingly, in both the Sisters of the Presentation Deficiency Notice and the Sisters of St. Joseph Deficiency Notice, the Company notified the Sisters of the Presentation and the Sisters of St. Joseph that they were required to either (A) provide two or

¹ *See also, Textron Inc.* (avail. Jan. 23, 2023) (concurring with the exclusion of a proposal pursuant to Rule 14a-8(f) when the proponent's representative failed to supply a written statement regarding the proponent's ability to meet with the company after receiving a timely deficiency notice, despite the representative's subsequent submission of materials satisfying other procedural deficiencies); *PPL Corp.* (avail. Mar. 9, 2022) (concurring with the exclusion of a proposal pursuant to Rule 14a-8(b) and Rule 14a-8(f)(1) when the proponent failed to supply a written statement regarding the proponent's ability to meet with the company after receiving a timely deficiency notice); *American Tower Corp.* (avail. Feb. 8, 2022) (concurring with the exclusion of a proposal pursuant to Rule 14a-8(b) and Rule 14a-8(f)(1) when the proponent failed to supply a written statement regarding the proponent's ability to meet with the company after receiving a timely deficiency notice, despite the proponent's subsequent submission of a letter verifying the proponent's ownership of the company's stock); *The Allstate Corp.* (avail. Feb. 8, 2022) (concurring with the exclusion of a proposal where the proponent failed to supply a written statement regarding the proponent's ability to meet with the company after receiving a timely deficiency notice, despite the proponent's subsequent submission of materials to cure other deficiencies).

² 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." *See* 2020 Adopting Release at 51 (Sept. 23, 2020).

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more dates and specific times between 10 and 30 days after the Proposal's submission date that they were available to meet with the Company in person or via teleconference that were the same dates and times that the other Proponents agreed to be available, or (B) identify one of the co-filers of the Proposal as a single lead filer who would provide dates and times of the lead filer's availability to engage on behalf of them.

While the response provided by the Sisters of the Presentation and Sisters of St. Joseph responses to their respective deficiency notices identified Eric & Emily Johnson as the lead filer of the Proposal and authorized the Johnsons to engage with the Company on their behalf, the Johnsons never provided any engagement availability related to the Proposal. The date for engagement availability that Newground had provided for the Johnsons' availability preceded the date that the Sisters of the Presentation and Sisters of St. Joseph designated them as the lead filer instead of providing dates that were within the remaining 10- to 30-day window³ and, as noted above, was insufficient on account of offering only a single date for engagement availability. Therefore, both the Sisters of the Presentation and the Sisters of St. Joseph failed to cure this deficiency within 14 days of receipt of the Company's timely deficiency notices.

Accordingly, consistent with the precedent cited above, the Proposal is excludable because, despite receiving timely and proper notice pursuant to Rule 14a-8(f)(1), each of the Proponents failed to supply, within 14 days of receipt of the Company's request, an adequate written statement regarding its ability to meet with the Company, as required by Rule 14a-8(b).

CONCLUSION

Based upon the foregoing analysis, the Company intends to exclude the Proposal from its 2024 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

³ 2020 Adopting Release at 49, n.146.

GIBSON DUNN

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Hoffman, the Company's Vice President & Associate General Counsel and Assistant Secretary, at (206) 266-2132.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ronald O. Mueller".

Ronald O. Mueller

Enclosures

cc: Mark Hoffman, Amazon.com, Inc.
Bruce Herbert, Newground Social Investment
Natalie Wasek, Seventh Generation Interfaith, Inc.
Alexis Fleming, Sisters of St. Joseph of Peace
team@newground.net

EXHIBIT A

From: Bruce Herbert [REDACTED] **On Behalf Of** Newground Team
Sent: Monday, December 11, 2023 11:17 PM
To: David Zapolsky - AMZN [REDACTED] <CorporateSecretary@amazon.com>; Hoffman (Legal), Mark [REDACTED]
Cc: Newground Team <team@newground.net>
Subject: [EXTERNAL] AMZN. Filing of a 14a-8 Shareholder Proposal.
Importance: High

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you can confirm the sender and know the content is safe.

Seattle | Mon 12/11/2023

Facsimile to: [REDACTED]
Electronic to:
David Zapolsky [REDACTED]
Mark Hoffman [REDACTED]

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

Re: Filing of Shareholder Proposal on Climate Aligned Lobbying
Proponents: Jack & Erin Chen | the Fergus Foundation | Judith Herman | Eric & Emily Johnson | Rebecca Kelley & David Edelstein | Bryce Mathern | Eric Menninga | Mercy Rome

Dear Mr. Zapolsky:

I hope this finds you well.

Attached please find a shareholder proposal intended for inclusion in the proxy for the next annual general meeting of shareholders. It is our understanding that other members of the Interfaith Center on Corporate Responsibility (ICCR) may co-file this proposal.

It is our hope that discussion and a meeting of the minds can lead to its withdrawal.

Please acknowledge receipt of these materials – thank you.

Sincerely, . . . Bruce Herbert

to: David Zapolsky [REDACTED]
Mark Hoffman [REDACTED]

bcc: Jack & Erin Chen | the Fergus Foundation | Judith Herman | Eric & Emily Johnson | Rebecca Kelley & David Edelstein | Bryce Mathern | Eric Menninga | Mercy Rome
Interfaith Center on Corporate Responsibility (ICCR)

enc: Cover Letter w/ Shareholder Proposal on Climate Aligned Lobbying



Bruce Herbert, AIF
Chief Executive | Newground
30 Years of Connecting Money with What Matters



<<<<<<>>>>>>

VIA FACSIMILE TO:**VIA ELECTRONIC DELIVERY TO:** [REDACTED]
David Zapolsky [REDACTED]
Mark Hoffman [REDACTED]

December 11, 2023

David A. Zapolsky
Senior Vice President, General Counsel, and Secretary
Amazon.com, Inc.
410 Terry Avenue North
Seattle, WA 98109**Re: Filing of Shareholder Proposal on Climate Aligned Lobbying**
Proponents: Jack & Erin Chen | the Fergus Foundation | Judith Herman
Eric & Emily Johnson | Rebecca Kelley & David Edelstein | Bryce Mathern
Eric Menninga | Mercy Rome

Dear Mr. Zapolsky:

I hope this finds you well and enjoying the transition of the seasons.

On behalf of clients, *Newground Social Investment* (“Newground”) reviews the financial, social, and governance implications of the policies and practices of publicly-traded companies. In so doing, we seek insights that enhance profitability, while also creating better governance and higher levels of environmental and social wellbeing. The data supports a view that good governance and enlightened social and environmental policies are hallmarks of the most profitable companies.

Our clients have concern that there are persistent issues with misalignment at Amazon between the Company’s stated goals and the activities of organizations / people it supports with donations, dues, and/or lobbying expenditures. Such misalignment has been shown to harm a company’s stock performance. Therefore, we wish to submit the attached shareholder proposal and invite dialogue on this core topic.

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

The Proponents are each the beneficial owner of more than the requisite \$2,000 worth of common stock entitled to be voted at the next stockholders meeting, which has been continuously held for longer than three years (supporting documentation available upon request).

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

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

The Co-File and their representative are available to meet with the Company via teleconference on Friday, December 22, 2023 for twenty minutes between 9am-10am Pacific Time or between 1pm-2pm Pacific Time, and their representatives can make themselves available at other dates and times for discussion and dialogue with the Company.

The Proponents request that all communication and correspondence be directed to Newground at the address provided above; however, for purposes of fulfilling Rule 14a-8(b)(1)(iii) – though not for publication – address information for the Proponents is as follows:

Jack & Erin Chen [REDACTED] [REDACTED]	Eric & Emily Johnson [REDACTED] [REDACTED]	Corwin Fergus [REDACTED] [REDACTED]	Kelley & Edelstein [REDACTED] [REDACTED]
Mercy Rome [REDACTED] [REDACTED]	Eric Menninga [REDACTED] [REDACTED]	Bryce Mathern [REDACTED] [REDACTED]	Judith Herman [REDACTED] [REDACTED]

There is ample time between now and the proxy printing deadline to discuss these matters, and we sincerely hope that discussion and a meeting of the minds can lead to this Proposal being withdrawn.

Toward that end, you may contact Newground via the address or phone provided above, as well as by the following e-mail address:

team@newground.net

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

Thank you. We look forward to a discussion of this important topic, and all the best for an uplifting holiday season.

Sincerely,



Bruce T. Herbert, AIF

Chief Executive *and* ACCREDITED INVESTMENT FIDUCIARY

cc: Jack & Erin Chen | the Fergus Foundation | Judith Herman | Eric & Emily Johnson | Rebecca Kelley & David Edelstein | Bryce Mathern | Eric Menninga | Mercy Rome
Interfaith Center on Corporate Responsibility (ICCR)

enc: Shareholder Proposal on Climate Aligned Lobbying

Assess Misalignment Between Amazon's Climate Goals and Its Lobbying Efforts

Amazon.com Inc. ("Amazon" or "Company") pays trade association dues and other membership fees¹ to organizations that consistently doubt the scientific consensus on climate change.²

The Company asserts that its lobbying and advocacy activities are "aligned with [Net Zero targets and] the Paris Agreement goals"³, noting that it "advocate[s] in support of public policy that [addresses] clean energy, sustainable transportation, and other decarbonizing solutions."⁴ However, in contrast, Amazon also admits that its "membership in certain organizations may... be viewed as indirectly funding positions that are inconsistent with [our] views on climate change and the Paris Agreement goals."⁵

Without discussing the trade-offs, Amazon acknowledges misalignment between its policy positions and those of the third parties representing the Company, but broadly asserts that the benefits of such relationships – despite misalignments with core Company goals – outweigh the risk.⁶ Amazon claims to discuss these misalignments with the third parties involved,⁷ but provides insufficient detail for investors to evaluate whether these assertions make sense. Further, Amazon discloses sporadic and incomplete details on its direct climate lobbying activities.

While Amazon publicly notes several examples of positive direct lobbying (i.e., lobbying that aligns with the Paris Agreement's goals), the Company has refused to disclose the policy positions, actions, assessment framework, or escalation considerations that would be necessary for investors to analyze and address the risk of misalignment in Amazon's lobbying activities overall.

Lobbying alignment matters because dangerous gaps persist between national climate targets and the actions required to meet them – and corporate lobbying that stalls robust action and allows this implementation gap to rise represents a threat to market stability. "As global temperatures and greenhouse gas emissions break records, the latest Emissions Gap Report... finds that current pledges under the Paris Agreement put the world on track for a 2.5-2.9°C temperature rise".⁸ Shareholders believe Amazon's current business model would face significant jeopardy under such a scenario.

Corporate lobbying that is inconsistent with Paris Agreement goals poses escalating and systemic risk to companies and their investors. Shareholders need clear, credible information on whether Amazon's direct and indirect lobbying is aligned with the Company's stated climate targets – because evidence shows that some companies tout their climate efforts while allowing the organizations and initiatives they support to block genuine climate progress.

THEREFORE, BE IT RESOLVED: Amazon shareholders request that the Board report publicly on its framework for identifying and addressing misalignment between Amazon's lobbying and policy influence activities and positions, and its Net Zero (emissions) climate commitments (done at reasonable cost, omitting confidential or proprietary information). This report should cover activities done both directly and indirectly through trade associations, coalitions, alliances, and social welfare organizations ("Associations"), and reference the criteria used to assess alignment, the escalation strategies employed to address misalignment, and the circumstances under which escalation strategies are used (e.g., timeline, sequencing, and degree of influence over an Association).

~ ~ ~

¹ https://s2.q4cdn.com/299287126/files/doc_downloads/2021/political_engagement/2021-Political-Engagement-Statement.pdf; <https://lobbymap.org/influencer/California-Chamber-of-Commerce-5bd0824487d9cdacdc577e0af93089ed>

² <https://www.aei.org/articles/what-we-really-know-about-climate-change>

³ https://s2.q4cdn.com/299287126/files/doc_downloads/2022/Note-on-Alignment-with-Paris-Agreement.pdf

⁴ Ibid.

⁵ Ibid.

⁶ https://s2.q4cdn.com/299287126/files/doc_downloads/2022/Note-on-Alignment-with-Paris-Agreement.pdf

⁷ Ibid.

⁸ <https://climateactiontracker.org/global/cat-emissions-gaps>

⁹ <https://www.unep.org/news-and-stories/press-release/nations-must-go-further-current-paris-pledges-or-face-global-warming>; <https://www.unep.org/resources/emissions-gap-report-2023>

EXHIBIT B

From: [Twu, Victor](#)
To: [REDACTED]
Cc: team@newground.net; [Mueller, Ronald O.](#)
Subject: AMZN. Amazon.com, Inc. Deficiency Notice (B. Herbert)
Date: Thursday, December 21, 2023 12:22:54 PM
Attachments: [Amazon.com, Inc. - Deficiency Notice \(B. Herbert\).pdf](#)

Mr. Herbert –

On behalf of Amazon.com, Inc., attached please find correspondence regarding the shareholder proposal submitted by Newground Social Investment purportedly on behalf of (a) Jack & Erin Chen (the “Chens”); (b) the Fergus Foundation; (c) Judith Herman; (d) Eric & Emily Johnson (the “Johnsons”); (e) Rebecca Kelley & David Edelstein; (f) Bryce Mathern; (g) Eric Menninga; and (h) Mercy Rome. A paper copy of this correspondence is being delivered to you via UPS as well each of the purported shareholder-proponents.

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

Proof of Delivery

Dear Customer,

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

Tracking Number

1Z975463NT93601334

Service

UPS Next Day Air®

Shipped / Billed On

12/21/2023

Delivered On

12/22/2023 1:01 P.M.

Delivered To

SEATTLE, WA, US

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

Sincerely,

UPS

Tracking results provided by UPS: 12/26/2023 7:45 P.M. EST



Proof of Delivery

Dear Customer,

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

Tracking Number

1Z9754630191031744

Service

UPS Next Day Air®

Shipped / Billed On

12/21/2023

Delivered On

12/27/2023 1:08 P.M.

Delivered To

SEATTLE, WA, US

Received By

HERBERT


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

Sincerely,

UPS

Tracking results provided by UPS: 12/27/2023 7:18 P.M. EST

December 21, 2023

VIA OVERNIGHT MAIL AND EMAILBruce T. Herbert
Newground Social Investment
111 Queen Anne Ave N., # 500
Seattle, WA 98109


Dear Mr. Herbert:

I am writing on behalf of Amazon.com, Inc. (the “Company”), which received on December 11, 2023, the shareholder proposal entitled “Assess Misalignment Between Amazon’s Climate Goals and Its Lobbying Efforts” (the “Proposal”) that Newground Social Investment, spc (“Newground”) submitted pursuant to Securities and Exchange Commission (“SEC”) Rule 14a-8 for inclusion in the proxy statement for the Company’s 2024 Annual Meeting of Shareholders (the “2024 Proxy Statement”) via email on December 11, 2023 (the “Submission Date”) on behalf of (a) Jack & Erin Chen (the “Chens”); (b) the Fergus Foundation; (c) Judith Herman; (d) Eric & Emily Johnson (the “Johnsons”); (e) Rebecca Kelley & David Edelstein; (f) Bryce Mathern; (g) Eric Menninga; and (h) Mercy Rome (together, the “Proponents”).

We note the statement in your submission letter that the Proponents’ addresses have been provided to the Company but “not for publication.” Pursuant to Rule 14a-8(1)(1), the Company must include each Proponent’s name and address in the 2024 Proxy Statement, or provide that information to any shareholder promptly upon receiving an oral or written request. The Company intends to comply with Rule 14a-8(1)(1). Accordingly, please confirm that the Company is authorized to publish or provide each Proponent’s address, or please confirm withdrawal of the Proposal by any Proponent who refuses to provide that consent.

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention and which you and the Proponents should correct as described below if the Company is to consider the Proposal to have been properly submitted.

1. Authorization of a Representative

Your correspondence did not include documentation demonstrating that as of the Submission Date, Newground had been authorized as the shareholders’ representative to submit the Proposal on behalf of the Proponents with respect to the 2024 Annual Meeting. Rule 14a-8(b)(1)(iv) under the Securities Exchange Act of 1934, as amended, requires any shareholder who authorizes a representative to represent the shareholder with respect to a proposal to provide written documentation that:

Bruce Herbert
December 21, 2023
Page 2

- identifies the company to which the proposal is directed;
- identifies the annual or special meeting for which the proposal is submitted;
- identifies the shareholder as the proponent and identifies the person acting on the shareholder's behalf as the shareholder's representative;
- includes the shareholder's statement authorizing the designated representative to submit the proposal and otherwise act on the shareholder's behalf;
- identifies the specific topic of the proposal to be submitted;
- includes the shareholder's statement supporting the proposal; and
- is signed and dated by the shareholder.

We note the Company has in its records the following documents:

- (1) three documents from the Johnsons (together, the "Johnson Authorizations"), consisting of:
 - a. a document captioned "Shareholder Engagement," DocuSigned December 22, 2020;
 - b. a document captioned "Shareholder Engagement: Authorization, Support, and Intent," DocuSigned January 3, 2023; and
 - c. a document captioned "Exhibit B – Authorization, Appointment, and Statements of Support & Intent Related to Conduct of Shareholder Engagement," DocuSigned January 3, 2023;
- (2) three documents from Mercy Rome and A. Canuche Terranella (together, the "Rome & Terranella Authorizations"), consisting of:
 - a. a document captioned "Shareholder Engagement," DocuSigned December 22, 2020;
 - b. a document captioned "Shareholder Engagement: Authorization, Support, and Intent," DocuSigned December 20, 2022; and
 - c. a document captioned "Exhibit B – Authorization, Appointment, and Statements of Support & Intent Related to Conduct of Shareholder Engagement," DocuSigned December 20, 2022; and
- (3) four documents from Bryce Mathern (together, the "Mathern Authorizations"), consisting of:
 - a. a document captioned "Shareholder Engagement: Authorization, Support, and Intent," together with a document captioned "Exhibit A", each of which is signed November 4, 2019;

Bruce Herbert
December 21, 2023
Page 3

- b. a document captioned “Shareholder Engagement,” DocuSigned December 21, 2020;
- c. a document captioned “Shareholder Engagement: Authorization, Support, and Intent,” DocuSigned December 21, 2022; and
- d. a document captioned “Exhibit B – Authorization, Appointment, and Statements of Support & Intent Related to Conduct of Shareholder Engagement,” DocuSigned December 21, 2022;

Each of the foregoing authorize, appoint, and grant agency to “Newground Social Investment, spc (‘Newground’) and/or Investor Voice, spc (‘Investor Voice’) or their agents” to represent the signatories in all matters relating to shareholder engagement, including but not limited to the submission of shareholders proposals.

Each of the foregoing documents captioned “Shareholder Engagement” or “Shareholder Engagement: Authorization, Support, and Intent,” also state “Years of Presentation: For presentation at the next five (5) Annual General Meetings of stockholders following the date of execution.” Each of the documents captioned “Authorization, Appointment, and Statements of Support & Intent Related to Conduct of Shareholder Engagement” state that they are revocable. We believe the Johnson Authorizations, the Rome & Terranella Authorizations, and the Mathern Authorizations each fail to satisfy the requirements of Rule 14a-8(b)(1)(iv) as set forth above because they do not identify “the” annual or special meeting for which the proposal is submitted. *See General Electric Co.* (avail. Jan. 23, 2014) (proposal purportedly submitted for multiple annual meetings does not constitute a Rule 14a-8 proposal other than with respect to the first year covered by the submission).

In addition, even if the Johnson Authorizations, the Rome & Terranella Authorizations, and the Mathern Authorizations remain valid, we believe they each fail to satisfy the requirements of Rule 14a-8(b)(1)(iv) for the following reason:

- The Johnson Authorizations do not clearly identify the Johnsons as the proponent of the Proposal, the Rome & Terranella Authorizations do not clearly identify Mercy Rome as the proponent of the Proposal, and the Mathern Authorizations do not clearly identify Mr. Mathern as the proponent of the Proposal; and
- The Mathern Authorizations do not identify the specific topic of the proposal that Newground was authorized to submit, but refer generally to “Lobbying Disclosure.” In Staff Legal Bulletin 14I (Nov. 1, 2017), which was rescinded after the adoption of Rule 14a 8(b)(1)(iv) amended and codified the Staff’s guidance about “proposals by proxy,” the Staff provided an example of language specifically identifying the topic of a proposal as “proposal to lower the threshold for calling a special meeting from 25% to 10%.” In contrast, the Mathern

Bruce Herbert
December 21, 2023
Page 4

Authorizations refer generically to “Lobbying Disclosure” and do not identify with sufficient specificity the topic of the Proposal.

You have not provided any documentation in regard to the Chens, the Fergus Foundation, Judith Herman, Rebecca Kelley & David Edelstein, and Eric Menninga demonstrating their delegation of authority to Newground to act as their representative with respect to the Proposal. To remedy these defects, each of the Proponents should provide documentation confirming that, as of the Submission Date, such Proponent had instructed or authorized Newground to submit the Proposal to the Company on the Proponents’ behalf. The documentation should:

- identify the company to which the proposal is directed;
- identify “the” annual or special meeting for which the proposal is submitted;
- identify the shareholder as the proponent and identify Newground as the shareholder’s representative;
- include the shareholder’s statement authorizing Newground to submit the proposal and otherwise act on the shareholder’s behalf;
- identify the specific topic of the proposal authorized to be submitted;
- include the shareholder’s statement supporting the proposal; and
- be signed and dated by the shareholder.

2. Proof of Continuous Ownership

To the extent that the Proponents authorized Newground to submit the Proposal to the Company, 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 the Proponents demonstrate that the Proponents have 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”).

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December 21, 2023
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The Company's stock records do not indicate that any of the Chens, the Fergus Foundation, Judith Herman, the Johnsons, Rebecca Kelley & David Edelstein, Bryce Mathern, Eric Menninga, or Mercy Rome are the record owner of sufficient shares to satisfy any of the Ownership Requirements. In addition, to date the Company has not received proof that any of the Proponents have satisfied any of the Ownership Requirements.

To remedy this defect, each of the Proponents must submit sufficient proof that each such Proponent on its own 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 Proponents' shares (usually a broker or a bank) verifying that, at the time the Proponents submitted the Proposal (the Submission Date), the Proponents continuously held the requisite amount of Company shares to satisfy at least one of the Ownership Requirements above; or
- (2) if any of the Proponents 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 Proponents 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 Proponents continuously held the requisite amount of Company shares to satisfy at least one of the Ownership Requirements above.

If any of the Proponents intend to demonstrate ownership by submitting a written statement from the "record" holder of the Proponents' 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 Proponents' broker or bank is a DTC participant by asking the Proponents' 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 Proponents' broker or bank is a DTC participant, then the Proponents need to obtain and submit a written statement from the Proponents' broker or bank verifying that the Proponents continuously held the requisite amount of Company shares to satisfy at least one of the Ownership Requirements above.

Bruce Herbert
December 21, 2023
Page 6

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

3. Intent to Hold Shares

Under Rule 14a-8(b) of the Exchange Act, the Proponents must provide the Company with a written statement of the Proponents' 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 at least one of the Ownership Requirements above. We do not believe that documentation has been provided that satisfies Rule 14a-8(b) because:

- Each of the documents within the Johnson Authorizations, Rome & Terranella Authorizations, and Mathern Authorizations captioned "Authorization, Appointment, and Statements of Support & Intent Related to Conduct of Shareholder Engagement" predate the date of the Company's most recent Annual Meeting of Shareholders, state that they are revocable, and state an intent to hold a sufficient value of "a" company's stock "from the time our shareholder proposal is filed at that Company through the date of the subsequent annual meeting of shareholders," without identifying any particular company's shares or proposal. We do not believe these satisfy Rule 14a-8(b) because they do not identify the company or proposal to which they relate and, as to the Company, each addresses a proposal that was submitted for inclusion in the proxy statement for the Company's 2023 Annual Meeting of Shareholders and state an intent to continue to hold shares only through the date of the subsequent annual meeting of shareholders, which has already occurred.

Bruce Herbert
December 21, 2023
Page 7

- Each of the documents within the Johnson Authorizations and the Rome & Terranella Authorizations captioned “Shareholder Engagement: Authorization, Support, and Intent” predate the date of the Company’s most recent Annual Meeting of Shareholders and state an intent to hold a sufficient value of “a” company’s stock “from the time our shareholder proposal is filed at that Company through the date of the subsequent annual meeting of shareholders.” We do not believe these satisfy Rule 14a-8(b) because, as noted above, they do not identify “the” annual or special meeting of shareholders to which they relate and instead purport to relate to multiple annual meetings, and each addresses a proposal that was submitted for inclusion in the proxy statement for the Company’s 2023 Annual Meeting of Shareholders and state an intent to continue to hold shares only through the date of the subsequent annual meeting of shareholders, which has already occurred.
- The documents within the Mathern Authorizations captioned “Shareholder Engagement: Authorization, Support, and Intent” predates the date of the Company’s most recent Annual Meeting of Shareholders and states an intent to hold a sufficient value of “a” company’s stock “from the time our shareholder proposal is filed at that Company through the date of the subsequent annual meeting of shareholders.” We do not believe this document satisfies Rule 14a-8(b) because, as noted above, it does not identify “the” annual or special meeting of shareholders to which they relate and instead purports to relate to multiple annual meetings, and it does not identify the specific topic of the proposal to which it relates but instead refers generically to “Lobbying Disclosure.”
- You have not provided any documentation in regard to the Chens, the Fergus Foundation, Judith Herman, Rebecca Kelley & David Edelstein, and Eric Menninga demonstrating that Newground is authorized to make a statement on their behalf of their intent to continue to hold a sufficient number of the Company’s shares through the date of the Company’s 2024 Annual Meeting of Shareholders.

To remedy these defects, either (1) the Proponents must each submit a written statement of their intent to continue holding the same required amount of Company shares as will be documented in their respective ownership proof, through the date of the Company’s 2024 Annual Meeting of Shareholders, or (2) Newground must provide documentation that Newground is authorized to make such a statement on behalf of each of them with respect to the Company’s 2024 Annual Meeting of Shareholders.

Bruce Herbert
December 21, 2023
Page 8

4. Engagement Availability

Rule 14a-8(b)(1)(iii) of the Exchange Act requires a shareholder proponent 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, which information must include the “business days and specific times” during the company’s regular business hours that the shareholder proponent is available to discuss the proposal with the company. We believe the statement that Newground provided that the Proponents are “available to meet with the Company via teleconference on Friday, December 22, 2023 for twenty minutes between 9am-10am Pacific Time or between 1pm-2pm Pacific Time” is not adequate because it only provides one business day, instead of “business days” that the Proponents are available for an engagement meeting. In addition, the statement that “their representatives can make themselves available at other dates and times” is not sufficient because it relates to the Proponent’s representative and not to the Proponents, and because it does not specify specific dates and times. To remedy this defect, you or the Proponents must provide a statement to the Company that includes at least one additional business day and one or more specific times between 10 and 30 days after the Submission Date that the Proponents are available to meet with the Company in person or via teleconference, and the time(s) must be between 9:00 a.m. and 5:30 p.m. Pacific Time. In this regard, please note that under Rule 14a-8(b)(1)(iii), all co-filers must either (A) agree to the same dates and times of availability, or (B) identify a single lead filer who will provide dates and times of the lead filer’s availability to engage on behalf of all co-filers. Accordingly, all of the Proponents must either (A) agree to the same additional date and times of availability, or (B) identify one of the co-filers of the Proposal as a single lead filer who will provide at least one additional date and specific times of the lead filer’s availability to engage on behalf of all the Proponents.

In this regard, we note that The Sisters of the Presentation of the Blessed Virgin Mary of Aberdeen, South Dakota and The Sisters of St. Joseph of Peace have each co-filed the Proposal, named Newground as “the lead filer,” stated that Newground will provide dates and times of availability to meet, and stated that they designate “the lead filer” to meet initially with the Company and negotiate on their behalf. However, Newground is not a co-filer of the Proposal, but instead is the representative of the Proponents. 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.”¹ Accordingly, to cure this deficiency, The Sisters of the Presentation of the Blessed Virgin Mary of Aberdeen, South Dakota and The Sisters of St. Joseph of

¹ See *Procedural Requirements and Resubmission Thresholds under Exchange Act Rule 14a-8*, SEC Release No. 34-89964, 51 (Sept. 23, 2020) (“[t]he contact information and availability must be the shareholder-proponent’s, and not that of the shareholder’s representative, if any”).

Bruce Herbert
December 21, 2023
Page 9

Peace each must either (A) provide two or more dates and specific times between 10 and 30 days after the Submission Date that they are available to meet with the Company in person or via teleconference that are the same dates and times that the Proponents agree to be available, or (B) identify one of the co-filers of the Proposal as a single lead filer who will provide dates and times of the lead filer's availability to engage on behalf of them. We are separately notifying The Sisters of the Presentation of the Blessed Virgin Mary of Aberdeen, South Dakota and The Sisters of St. Joseph of Peace of this deficiency.

The SEC's rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at 1050 Connecticut Avenue, 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: Jack & Erin Chen
Corwin Fergus, Fergus Foundation
Judith Herman
Eric & Emily Johnson
Rebecca Kelley & David Edelstein
Bryce Mathern
Eric Menninga
Mercy Rome
team@newground.net

Enclosures

EXHIBIT C

From: Bruce Herbert [REDACTED] **On Behalf Of** Newground Team
Sent: Wednesday, January 3, 2024 6:13 PM
To: Mueller, Ronald O. <RMueller@gibsondunn.com>
Cc: David Zapolsky - AMZN [REDACTED]; Mark Hoffman - AMZN [REDACTED]; Newground Team <team@newground.net>
Subject: AMZN. Deficiency Notice Response.
Importance: High

[WARNING: External Email]

Via Electronic Delivery to:
Ronald Mueller - GD <RMueller@gibsondunn.com>
David Zapolsky - AMZN [REDACTED]
Mark Hoffman - AMZN [REDACTED]

Seattle | Wed 1/3/2024

Ronald O. Mueller
Gibson, Dunn & Crutcher LLP

Re: Deficiency Notice Response Re: Climate Aligned Lobbying Proposal

Dear Mr. Mueller:

In response to the company's notice of deficiency dated 12/21/2023, please see the attached materials which cure the procedural deficiencies alleged.

We would appreciate receiving acknowledgement of receipt, and look forward to discussing. Thank you.

All the best, . . . Bruce Herbert

cc: David Zapolsky - AMZN
Mark Hoffman - AMZN

bcc: Jack & Erin Chen | the Fergus Foundation | Judith Herman | Eric & Emily Johnson | Rebecca Kelley & David Edelstein | Bryce Mathern | Eric Menninga | Mercy Rome

Sanford Lewis, Esq.

enc: Deficiency Notice response letter
2 *Affirmation of Awareness* statements, from proponents Johnson and Rome
8 Letters of *Confirmation*, from Charles Schwab & Co.
8 *Authorization, Appointment, and Statements of Support & Intent*, issued by Proponents



Bruce Herbert, AIF
Chief Executive | Newground
30 Years of Connecting Money with What Matters



VIA ELECTRONIC DELIVERY TO: Ronald Mueller - GD <RMueller@gibsondunn.com>
David Zapolsky - AMZN [REDACTED]
Mark Hoffman - AMZN [REDACTED]

January 3, 2024

Ronald O. Mueller
Gibson, Dunn & Crutcher LLP
1050 Connecticut Ave, NW
Washington, DC 20036-5306

Re: Deficiency Notice Response – Climate Aligned Lobbying Proposal
Proponents: Jack & Erin Chen | the Fergus Foundation | Judith Herman |
Eric & Emily Johnson | Rebecca Kelley & David Edelstein | Bryce Mathern |
Eric Menninga | Mercy Rome

Dear Mr. Mueller:

We are in receipt of your letter sent on behalf of Amazon.com (“Amazon”), dated 12/21/2023 and received via UPS delivery on 12/26/2023, which alleged certain procedural deficiencies in our 12/11/2023 shareholder proposal submission, and made requests or assertions in regard to the following items:

- 1. Proof of authorization for Newground Social Investment**
- 2. Confirmation of share ownership**
- 3. Statement of the Proponent’s intent to hold shares**
- 4. Engagement availability**
- 5. Identity of a “lead filer”**
- 6. Publishing of shareholder address information**

In regard to Item (1), attached please find a signed and dated *Authorization, Appointment, and Statements of Support & Intent* for each proponent, which incorporate pertinent details regarding this submission as outlined in Rule 14a-8(b) of the Securities Exchange Act of 1934.

Also enclosed is an *Affirmation of Awareness* statement for two of the proponents: Mercy Rome, and Eric & Emily Johnson – each of whom co-filed a version of this proposal in each of the last two years and were aware of Newground’s intent, as their representative, to refile for this year.

In addition and separately, because there is an intact *lineage of authority*, validated by a seamless *unity of documentation*, proof of authorization for Newground as a registered investment advisor is not necessary, beyond Newground’s affirmative statement that such authority exists; see *Baker Hughes Incorporated* (available Feb. 22, 2016).

Regarding Item (2), appended are letters from the custodian which confirm that the shares for each Proponent have been continuously held in the amount and for the period of time mandated by Rule 14a-8(b).

As regards Item (3), each *Authorization, Appointment, and Statements of Support & Intent* referenced in Item (1) includes a proponent statement of intent to hold shares, as provided in Rule 14a-8(b).

Regarding Item (4), there is no merit to the interpretation of Rule 14a-8(b)(1)(iii) that a proponent must provide meeting dates on multiple different business days.

In relation to Item (5), Eric & Emily Johnson are designated as the “lead filer” among the proponents.

In regard to Item (6), the request is formally made that the Company – in keeping with its own practice in prior years (including, most recently, in the Company’s 2023 proxy) – not publish the addresses of the shareholder proponents in the proxy.

It is understood that the Company will comply with Rule 14a-8(l)(1); however, it is requested to do so in a way that is as considerate as possible regarding a shareholder’s private information. Thank you.

In Closing

We feel this responds fully to the notice dated December 21, 2023 and fulfills the requirements of Rule 14a-8 in their entirety – please let us know in a timely way should you feel otherwise.

Thank you and happy New Year. We would appreciate your acknowledging receipt of this response to the 12/21/2023 deficiency notice sent on behalf of Amazon.

Sincerely,



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

cc: Jack & Erin Chen | the Fergus Foundation | Judith Herman | Eric & Emily Johnson |
Rebecca Kelley & David Edelstein | Bryce Mathern | Eric Menninga | Mercy Rome
Sanford Lewis, Esq.
David Zapolsky - AMZN
Mark Hoffman - AMZN

enc: 2 *Affirmation of Awareness* statements, from proponents Johnson and Rome
8 *Letters of Confirmation*, from Charles Schwab & Co.
8 *Authorization, Appointment, and Statements of Support & Intent*, issued by Proponents

Affirmation of Awareness

To Whom it May Concern:

By this writing, I affirm prior awareness of the intent to file for 2024 a “Climate Aligned Lobbying” proposal, which is an updated re-filing of my 2023 and 2022 “Paris Aligned Lobbying Disclosure” shareholder proposals.

Executed by:		
(A) Eric Johnson	1/3/2024 07:14:24 PST	<small>DocuSigned by:</small> <i>Eric Johnson</i> <small>52660CD93FEB45A...</small>
<small>Please print name (and title, if pertinent)</small>	<small>Date</small>	<small>Sign</small>
(B) Emily Johnson	1/3/2024 12:28:21 EST	<small>DocuSigned by:</small> <i>Emily Johnson</i> <small>FF16EA326E354A0...</small>
<small>Please print name (and title, if pertinent)</small>	<small>Date</small>	<small>Sign</small>
(C)		
<small>Please print name (and title, if pertinent)</small>	<small>Date</small>	<small>Sign</small>

Affirmation of Awareness

To Whom it May Concern:

By this writing, I affirm prior awareness of the intent to file for 2024 a “Climate Aligned Lobbying” proposal, which is an updated re-filing of my 2023 and 2022 “Paris Aligned Lobbying Disclosure” shareholder proposals.

Executed by:		
(A) Mercy Rome	1/3/2024 14:42:40 PST	<small>DocuSigned by:</small> <i>Mercy Rome</i> <small>647AF956DAFE4D5...</small>
<small>Please print name (and title, if pertinent)</small>	<small>Date</small>	<small>Sign</small>
(B) Canuche Terranella	1/3/2024 09:36:39 PST	<small>DocuSigned by:</small> <i>Canuche Terranella</i> <small>57E66B9205044AF...</small>
<small>Please print name (and title, if pertinent)</small>	<small>Date</small>	<small>Sign</small>
(C)		
<small>Please print name (and title, if pertinent)</small>	<small>Date</small>	<small>Sign</small>

EXHIBIT B (ver SE23.4.12)

**Authorization, Appointment, and Statements of Support & Intent
Related to Conduct of Shareholder Engagement**

Authorization and Appointment

I/we (whether individually, jointly, or organizationally) do hereby authorize, appoint, and grant agency authority (the “**Authorization**”) to Newground Social Investment, SPC (“**Newground**”) and/or Investor Voice, SPC, or their agents (my/our “**Agent**”), for the purpose of representing me/us in regard to the securities that I/we hold in all matters relating to SEC Rule 14a-8 shareholder engagement – including (but not limited to):

- The submission, negotiation, and withdrawal of shareholder proposals.
- Issuing *Statements of Intent* and *Statements of Support* to companies on my/our behalf in accordance with SEC Rule 14a-8(b)(1)(ii) and Rule 14a-8(b)(1)(iv)(F), respectively.
- Providing times for engagement availability, and limited contact information on my/our behalf in accordance with Rule 14a-8(b)(1)(iii).
- Attending, speaking, and presenting at shareholder meetings.
- Requesting letters of share verification from custodians.



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- Direct all correspondence, questions, or communication regarding same – whether written, oral, or electronic – to my/our Agent.

Statement of Support: “I/we support this proposal.”

Statement of Intent: “In accordance with SEC Rule 14a-8(b)(1), by this letter I/we do hereby express and affirmatively state an intent to continue to hold a sufficient value of a Company’s stock from the time my/our shareholder proposal is filed through the date of the subsequent annual meeting of shareholders.”

Executed by:		
(A) Jack Chen	12/14/2023 18:33:32 EST	DocuSigned by:  DB76295CB8D14A3...
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>
(B) Erin Chen	12/16/2023 12:34:11 EST	DocuSigned by:  52EDD1B1CE8D4B9...
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>
(B)		
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>

Shareholder Engagement: Authorization, Support, and Intent

Amazon.com, Inc.

Assess Misalignment Between Amazon’s Climate Goals and Its Lobbying Efforts

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I/we support this proposal.

I/we intend to continue to hold a sufficient value of a Company's stock from the time my/our shareholder proposal is filed through the date of the subsequent annual meeting of shareholders

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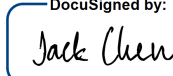
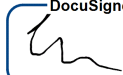
Executed by:		
(A) Jack Chen <hr/> <i>Please print name (and title, if pertinent)</i>	12/14/2023 18:33:32 EST <hr/> <i>Date</i>	 DocuSigned by: DB76295CB8D14A3... <hr/> <i>Sign</i>
(B) Erin Chen <hr/> <i>Please print name (and title, if pertinent)</i>	12/16/2023 12:34:11 EST <hr/> <i>Date</i>	 DocuSigned by: 52EDD1B1CE8D4B9... <hr/> <i>Sign</i>
(B) <hr/> <i>Please print name (and title, if pertinent)</i>	<hr/> <i>Date</i>	<hr/> <i>Sign</i>

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Executed by:		
(A) Catharine Fergus Garber	12/11/2023 21:57:25 PST	DocuSigned by: <i>Catharine Fergus Garber</i> 5254551A015448B...
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>
(B) Sylvia Fergus	12/14/2023 07:36:52 EST	DocuSigned by: <i>Sylvia Fergus</i> A50297528E8D4A8...
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>
(B) Corwin Fergus	12/14/2023 06:51:45 PST	DocuSigned by: <i>Corwin Fergus</i> D63B7677640A42A...
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>

Shareholder Engagement: Authorization, Support, and Intent

Amazon.com, Inc.

Assess Misalignment Between Amazon’s Climate Goals and Its Lobbying Efforts

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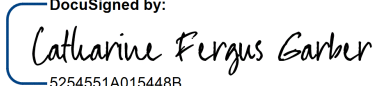
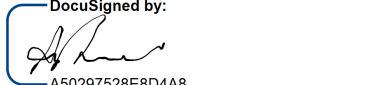
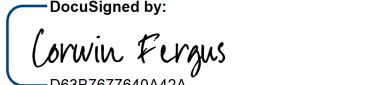
Executed by:		DocuSigned by:
(A) Catharine Fergus Garber	12/11/2023 21:57:25 PST	 5254551A015448B...
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>
(B) Sylvia Fergus	12/14/2023 07:36:52 EST	 A50297528E8D4A8...
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>
(B) Corwin Fergus	12/14/2023 06:51:45 PST	 D63B7677640A42A...
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>

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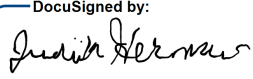
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Executed by:		
(A) Judy Herman	12/14/2023 08:28:41 PST	DocuSigned by:  A6810252CB43449...
_____ <i>Please print name (and title, if pertinent)</i>	_____ <i>Date</i>	_____ <i>Sign</i>
(B)		
_____ <i>Please print name (and title, if pertinent)</i>	_____ <i>Date</i>	_____ <i>Sign</i>
(B)		
_____ <i>Please print name (and title, if pertinent)</i>	_____ <i>Date</i>	_____ <i>Sign</i>

Shareholder Engagement: Authorization, Support, and Intent

Amazon.com, Inc.

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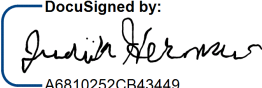
Executed by:		
(A) Judy Herman	12/14/2023 08:28:41 PST	
_____ <i>Please print name (and title, if pertinent)</i>	_____ <i>Date</i>	_____ <i>Sign</i>
(B)		
_____ <i>Please print name (and title, if pertinent)</i>	_____ <i>Date</i>	_____ <i>Sign</i>
(B)		
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Executed by:		
(A) Eric Johnson	12/12/2023 09:31:48 PST	DocuSigned by:  52660CD93FEB45A...
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>
(B) Emily Johnson	12/14/2023 11:28:18 EST	DocuSigned by:  FF16EA326E354A0...
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>
(B)		
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>

Shareholder Engagement: Authorization, Support, and Intent

Amazon.com, Inc.

Assess Misalignment Between Amazon’s Climate Goals and Its Lobbying Efforts

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(A) Eric Johnson <small>Please print name (and title, if pertinent)</small>	12/12/2023 09:31:48 PST <small>Date</small>	DocuSigned by: <i>Eric Johnson</i> 52660CD93FEB45A... <small>Sign</small>
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Executed by:		
(A) David Edelstein	12/12/2023 21:13:06 PST	DocuSigned by: <i>David Edelstein</i> B99A3CBB68BD43D...
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>
(B) Becky Kelley	12/23/2023 11:48:08 PST	DocuSigned by: <i>Becky Kelley</i> D059A70445E54AD...
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>
(B)		
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Executed by:		
(A) David Edelstein	12/12/2023 21:13:06 PST	<small>DocuSigned by:</small> <i>David Edelstein</i> <small>B99A3CBB68BD43D...</small>
<small>Please print name (and title, if pertinent)</small>	<small>Date</small>	<small>Sign</small>
(B) Becky Kelley	12/23/2023 11:48:08 PST	<small>DocuSigned by:</small> <i>Becky Kelley</i> <small>D059A70445E54AD...</small>
<small>Please print name (and title, if pertinent)</small>	<small>Date</small>	<small>Sign</small>
(B)		
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- Providing times for engagement availability, and limited contact information on my/our behalf in accordance with Rule 14a-8(b)(1)(iii).
- Attending, speaking, and presenting at shareholder meetings.
- Requesting letters of share verification from custodians.


This Authorization is intended to be both durable and universal, and shall apply to any shareholder proposal that has been or will be filed, whether directly or on my/our behalf. It shall remain in effect and endure until revoked in writing, except in regard to shareholder proposals that may have been initiated but not yet concluded (withdrawn, omitted, or voted on). For such items (if any), this Authorization shall remain in effect until the proposal(s) in question is/are either withdrawn, omitted, or voted on by shareholders.

To a company receiving a shareholder proposal under this Authorization, please consider it as both authorization and instruction to:

- Dialogue with my/our authorized Agent.
- Receive, accept, and promptly act upon materials, communications, statements, and instructions from my/our Agent related to the matters noted above.
- Direct all correspondence, questions, or communication regarding same – whether written, oral, or electronic – to my/our Agent.

Statement of Support: *“I/we support this proposal.”*

Statement of Intent: *“In accordance with SEC Rule 14a-8(b)(1), by this letter I/we do hereby express and affirmatively state an intent to continue to hold a sufficient value of a Company’s stock from the time my/our shareholder proposal is filed through the date of the subsequent annual meeting of shareholders.”*

Executed by:		
(A) Bryce Mathern	12/17/2023 08:11:03 EST	<div style="border: 1px solid black; border-radius: 5px; padding: 5px;"> <small>DocuSigned by:</small>  <small>049DC26D9AA24C4...</small> </div>
<small>Please print name (and title, if pertinent)</small>	<small>Date</small>	<small>Sign</small>
(B)		
<small>Please print name (and title, if pertinent)</small>	<small>Date</small>	<small>Sign</small>
(B)		
<small>Please print name (and title, if pertinent)</small>	<small>Date</small>	<small>Sign</small>

Shareholder Engagement: Authorization, Support, and Intent

Amazon.com, Inc.

Assess Misalignment Between Amazon’s Climate Goals and Its Lobbying Efforts

Authorized for presentation at the next five (5) Annual General Meetings or Special Meetings of stockholders following the date of execution.

I/we (whether individually, jointly, or organizationally) do hereby authorize, appoint, and grant agency authority (the “**Authorization**”) to Newground Social Investment, SPC (“**Newground**”) and/or Investor Voice, SPC, or their agents (my/our “**Agent**”), for the purpose of representing me/us in regard to the securities that I/we hold in all matters relating to SEC Rule 14a-8 shareholder engagement – including (but not limited to): the submission and withdrawal of shareholder proposals, the issuing of Statements of Support and of Intent, and offering times of my/our engagement availability.

In accordance with SEC rules, by this letter I/we (whether individually, jointly, or organizationally) do hereby express and affirmatively state that:

I/we support this proposal.

I/we intend to continue to hold a sufficient value of a Company’s stock from the time my/our shareholder proposal is filed through the date of the subsequent annual meeting of shareholders

The undersigned represent that I/we (whether individually, jointly, or organizationally) hold all appropriate authority to execute this Authorization, to issue these Statements of Support and Intent, and to offer (though our Agent) my/our times of engagement availability.

Executed by:		
(A) Bryce Mathern	12/17/2023 08:11:03 EST	DocuSigned by: <i>Bryce Mathern</i> 049DC26D9AA24C4...
_____ <i>Please print name (and title, if pertinent)</i>	_____ <i>Date</i>	_____ <i>Sign</i>
(B)		
_____ <i>Please print name (and title, if pertinent)</i>	_____ <i>Date</i>	_____ <i>Sign</i>
(B)		
_____ <i>Please print name (and title, if pertinent)</i>	_____ <i>Date</i>	_____ <i>Sign</i>

EXHIBIT B (ver SE23.4.12)

Authorization, Appointment, and Statements of Support & Intent Related to Conduct of Shareholder Engagement

Authorization and Appointment

I/we (whether individually, jointly, or organizationally) do hereby authorize, appoint, and grant agency authority (the “**Authorization**”) to Newground Social Investment, SPC (“**Newground**”) and/or Investor Voice, SPC, or their agents (my/our “**Agent**”), for the purpose of representing me/us in regard to the securities that I/we hold in all matters relating to SEC Rule 14a-8 shareholder engagement – including (but not limited to):

- The submission, negotiation, and withdrawal of shareholder proposals.
- Issuing *Statements of Intent* and *Statements of Support* to companies on my/our behalf in accordance with SEC Rule 14a-8(b)(1)(ii) and Rule 14a-8(b)(1)(iv)(F), respectively.
- Providing times for engagement availability, and limited contact information on my/our behalf in accordance with Rule 14a-8(b)(1)(iii).
- Attending, speaking, and presenting at shareholder meetings.
- Requesting letters of share verification from custodians.



This Authorization is intended to be both durable and universal, and shall apply to any shareholder proposal that has been or will be filed, whether directly or on my/our behalf. It shall remain in effect and endure until revoked in writing, except in regard to shareholder proposals that may have been initiated but not yet concluded (withdrawn, omitted, or voted on). For such items (if any), this Authorization shall remain in effect until the proposal(s) in question is/are either withdrawn, omitted, or voted on by shareholders.

To a company receiving a shareholder proposal under this Authorization, please consider it as both authorization and instruction to:

- Dialogue with my/our authorized Agent.
- Receive, accept, and promptly act upon materials, communications, statements, and instructions from my/our Agent related to the matters noted above.
- Direct all correspondence, questions, or communication regarding same – whether written, oral, or electronic – to my/our Agent.

Statement of Support: “I/we support this proposal.”

Statement of Intent: “In accordance with SEC Rule 14a-8(b)(1), by this letter I/we do hereby express and affirmatively state an intent to continue to hold a sufficient value of a Company’s stock from the time my/our shareholder proposal is filed through the date of the subsequent annual meeting of shareholders.”

Executed by:		
(A) Eric Menninga	12/14/2023 16:24:29 PST	<div style="border: 1px solid black; border-radius: 10px; padding: 5px;"> <small>DocuSigned by:</small>  <small>A33AC53DD4BD47B...</small> </div>
<small>Please print name (and title, if pertinent)</small>	<small>Date</small>	<small>Sign</small>
(B) Karen Cowgill	12/18/2023 18:23:42 EST	<div style="border: 1px solid black; border-radius: 10px; padding: 5px;"> <small>DocuSigned by:</small>  <small>4A20A51FCFA4437...</small> </div>
<small>Please print name (and title, if pertinent)</small>	<small>Date</small>	<small>Sign</small>
(B)		
<small>Please print name (and title, if pertinent)</small>	<small>Date</small>	<small>Sign</small>

Shareholder Engagement: Authorization, Support, and Intent

Amazon.com, Inc.

Assess Misalignment Between Amazon’s Climate Goals and Its Lobbying Efforts

Authorized for presentation at the next five (5) Annual General Meetings or Special Meetings of stockholders following the date of execution.

I/we (whether individually, jointly, or organizationally) do hereby authorize, appoint, and grant agency authority (the “**Authorization**”) to Newground Social Investment, SPC (“**Newground**”) and/or Investor Voice, SPC, or their agents (my/our “**Agent**”), for the purpose of representing me/us in regard to the securities that I/we hold in all matters relating to SEC Rule 14a-8 shareholder engagement – including (but not limited to): the submission and withdrawal of shareholder proposals, the issuing of Statements of Support and of Intent, and offering times of my/our engagement availability.

In accordance with SEC rules, by this letter I/we (whether individually, jointly, or organizationally) do hereby express and affirmatively state that:

I/we support this proposal.

I/we intend to continue to hold a sufficient value of a Company's stock from the time my/our shareholder proposal is filed through the date of the subsequent annual meeting of shareholders

The undersigned represent that I/we (whether individually, jointly, or organizationally) hold all appropriate authority to execute this Authorization, to issue these Statements of Support and Intent, and to offer (though our Agent) my/our times of engagement availability.

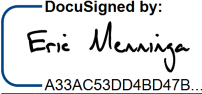

Executed by:		
(A) Eric Menninga	12/14/2023 16:24:29 PST	
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>
(B) Karen Cowgill	12/18/2023 18:23:42 EST	
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>
(B)		
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>

EXHIBIT B (ver SE23.4.12)

**Authorization, Appointment, and Statements of Support & Intent
Related to Conduct of Shareholder Engagement**

Authorization and Appointment

I/we (whether individually, jointly, or organizationally) do hereby authorize, appoint, and grant agency authority (the “**Authorization**”) to Newground Social Investment, SPC (“**Newground**”) and/or Investor Voice, SPC, or their agents (my/our “**Agent**”), for the purpose of representing me/us in regard to the securities that I/we hold in all matters relating to SEC Rule 14a-8 shareholder engagement – including (but not limited to):

- The submission, negotiation, and withdrawal of shareholder proposals.
- Issuing *Statements of Intent* and *Statements of Support* to companies on my/our behalf in accordance with SEC Rule 14a-8(b)(1)(ii) and Rule 14a-8(b)(1)(iv)(F), respectively.
- Providing times for engagement availability, and limited contact information on my/our behalf in accordance with Rule 14a-8(b)(1)(iii).
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Statement of Intent: “In accordance with SEC Rule 14a-8(b)(1), by this letter I/we do hereby express and affirmatively state an intent to continue to hold a sufficient value of a Company’s stock from the time my/our shareholder proposal is filed through the date of the subsequent annual meeting of shareholders.”

Executed by:		
(A) Mercy Rome	12/12/2023 15:23:45 PST	DocuSigned by: <i>Mercy Rome</i> 647AF956DAFE4D5...
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>
(B) Canuche Terranella	12/14/2023 06:52:57 PST	DocuSigned by: <i>Canuche Terranella</i> 57E66B9205044AF...
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>
(B)		
<i>Please print name (and title, if pertinent)</i>	<i>Date</i>	<i>Sign</i>

Shareholder Engagement: Authorization, Support, and Intent

Amazon.com, Inc.

Assess Misalignment Between Amazon’s Climate Goals and Its Lobbying Efforts

Authorized for presentation at the next five (5) Annual General Meetings or Special Meetings of stockholders following the date of execution.

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I/we intend to continue to hold a sufficient value of a Company’s stock from the time my/our shareholder proposal is filed through the date of the subsequent annual meeting of shareholders

The undersigned represent that I/we (whether individually, jointly, or organizationally) hold all appropriate authority to execute this Authorization, to issue these Statements of Support and Intent, and to offer (though our Agent) my/our times of engagement availability.

Executed by:		
(A) Mercy Rome	12/12/2023 15:23:45 PST	DocuSigned by: <i>Mercy Rome</i> 647AF956DAFE4D5...
_____ <i>Please print name (and title, if pertinent)</i>	_____ <i>Date</i>	_____ <i>Sign</i>
(B) Canuche Terranella	12/14/2023 06:52:57 PST	DocuSigned by: <i>Canuche Terranella</i> 57E66B9205044AF...
_____ <i>Please print name (and title, if pertinent)</i>	_____ <i>Date</i>	_____ <i>Sign</i>
(B)		
_____ <i>Please print name (and title, if pertinent)</i>	_____ <i>Date</i>	_____ <i>Sign</i>



December 14, 2023

Jack & Erin Chen

Reference #: [REDACTED]
Questions: Please call your advisor directly
or contact Schwab Alliance™

As requested, we're confirming a stock holding in your account.

To Whom It May Concern,

As requested, we're writing to confirm that the above account holds in trust shares with a market value in excess of \$2000 of shares of **AMAZON.COM INC** common stock. These shares have been held in the account continuously for at least one year since **May 21, 2020**.

These shares are held at Depository Trust Company under Charles Schwab & Co., Inc., which serves as custodian for the account.

Thank you for choosing Schwab. If you have questions, please contact your advisor or Schwab Alliance at 1-800-515-2157. We appreciate your business and look forward to serving you in the future.

Sincerely,

Steven Vagelatos

Steven Vagelatos
Manager, AS Service (CA only)



Independent investment advisors are not owned by, affiliated with, or supervised by Charles Schwab & Co., Inc. ("Schwab").



December 14, 2023

David & Rebecca Edelstein TR

Reference #: [REDACTED]
Questions: Please call your advisor directly
or contact Schwab Alliance™

As requested, we're confirming a stock holding in your account.

To Whom It May Concern,

As requested, we're writing to confirm that the above account holds in trust shares with a market value in excess of \$2000 of shares of **AMAZON.COM INC** common stock. These shares have been held in the account continuously for at least one year since **May 15, 2016**.

These shares are held at Depository Trust Company under Charles Schwab & Co., Inc., which serves as custodian for the account.

Thank you for choosing Schwab. If you have questions, please contact your advisor or Schwab Alliance at 1-800-515-2157. We appreciate your business and look forward to serving you in the future.

Sincerely,

Steven Vagelatos

Steven Vagelatos
Manager, AS Service (CA only)



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December 14, 2023

Reference #: [REDACTED]

Questions: Please call your advisor directly
or contact Schwab Alliance™

Robert & Elizabeth Fergus TR

As requested, we're confirming a stock holding in your account.

To Whom It May Concern,

As requested, we're writing to confirm that the above account holds in trust shares with a market value in excess of \$2000 of shares of **AMAZON.COM INC** common stock. These shares have been held in the account continuously for at least one year since **April 10, 2017**.

These shares are held at Depository Trust Company under Charles Schwab & Co., Inc., which serves as custodian for the account.

Thank you for choosing Schwab. If you have questions, please contact your advisor or Schwab Alliance at 1-800-515-2157. We appreciate your business and look forward to serving you in the future.

Sincerely,

Steven Vagelatos

Steven Vagelatos
Manager, AS Service (CA only)

[REDACTED]

Independent investment advisors are not owned by, affiliated with, or supervised by Charles Schwab & Co., Inc. ("Schwab").



December 14, 2023

Wessel-herman Survivors Trust

Reference #: [REDACTED]
Questions: Please call your advisor directly
or contact Schwab Alliance™

As requested, we're confirming a stock holding in your account.

To Whom It May Concern,

As requested, we're writing to confirm that the above account holds in trust shares with a market value in excess of \$2000 of shares of **AMAZON.COM INC** common stock. These shares have been held in the account continuously for at least one year since **March 11, 2020**.

These shares are held at Depository Trust Company under Charles Schwab & Co., Inc., which serves as custodian for the account.

Thank you for choosing Schwab. If you have questions, please contact your advisor or Schwab Alliance at 1-800-515-2157. We appreciate your business and look forward to serving you in the future.

Sincerely,

Steven Vagelatos

Steven Vagelatos
Manager, AS Service (CA only)



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December 14, 2023

Eric & Emily Johnson

Reference #: [REDACTED]
Questions: Please call your advisor directly
or contact Schwab Alliance™

As requested, we're confirming a stock holding in your account.

To Whom It May Concern,

As requested, we're writing to confirm that the above account holds in trust shares with a market value in excess of \$2000 of shares of **AMAZON.COM INC** common stock. These shares have been held in the account continuously for at least one year since **February 22, 2013**.

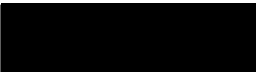
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Sincerely,

Steven Vagelatos

Steven Vagelatos
Manager, AS Service (CA only)



Independent investment advisors are not owned by, affiliated with, or supervised by Charles Schwab & Co., Inc. ("Schwab").



December 14, 2023

Bryce Mathern

Reference #: [REDACTED]
Questions: Please call your advisor directly
or contact Schwab Alliance™

As requested, we're confirming a stock holding in your account.

To Whom It May Concern,

As requested, we're writing to confirm that the above account holds in trust shares with a market value in excess of \$2000 of shares of **AMAZON.COM INC** common stock. These shares have been held in the account continuously for at least one year since **May 16, 1997**.

These shares are held at Depository Trust Company under Charles Schwab & Co., Inc., which serves as custodian for the account.

Thank you for choosing Schwab. If you have questions, please contact your advisor or Schwab Alliance at 1-800-515-2157. We appreciate your business and look forward to serving you in the future.

Sincerely,

Steven Vagelatos

Steven Vagelatos
Manager, AS Service (CA only)



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December 14, 2023

Eric Menninga

Reference #: [REDACTED]
Questions: Please call your advisor directly
or contact Schwab Alliance™

As requested, we're confirming a stock holding in your account.

To Whom It May Concern,

As requested, we're writing to confirm that the above account holds in trust shares with a market value in excess of \$2000 of shares of **AMAZON.COM INC** common stock. These shares have been held in the account continuously for at least one year since **December 20, 2019**.

These shares are held at Depository Trust Company under Charles Schwab & Co., Inc., which serves as custodian for the account.

Thank you for choosing Schwab. If you have questions, please contact your advisor or Schwab Alliance at 1-800-515-2157. We appreciate your business and look forward to serving you in the future.

Sincerely,

Steven Vagelatos

Steven Vagelatos
Manager, AS Service (CA only)



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December 14, 2023

Reference #: [REDACTED]

Questions: Please call your advisor directly
or contact Schwab Alliance™

Mercy Rome

As requested, we're confirming a stock holding in your account.

To Whom It May Concern,

As requested, we're writing to confirm that the above account holds in trust shares with a market value in excess of \$2000 of shares of **AMAZON.COM INC** common stock. These shares have been held in the account continuously for at least one year since **July 25, 2012**.

These shares are held at Depository Trust Company under Charles Schwab & Co., Inc., which serves as custodian for the account.

Thank you for choosing Schwab. If you have questions, please contact your advisor or Schwab Alliance at 1-800-515-2157. We appreciate your business and look forward to serving you in the future.

Sincerely,

Steven Vagelatos

Steven Vagelatos
Manager, AS Service (CA only)



Independent investment advisors are not owned by, affiliated with, or supervised by Charles Schwab & Co., Inc. ("Schwab").

EXHIBIT D

From: Pegge Boehm [REDACTED]
Sent: Tuesday, December 12, 2023 5:33 PM
To: corporatesecretary@amazon.com; Hoffman (Legal), Mark [REDACTED]
Cc: Bruce Herbert [REDACTED]; Natalie Wasek [REDACTED]; Tracey Rembert [REDACTED]
Subject: [EXTERNAL] Submission of Shareholder Proposal on Climate Aligned Lobbying
Importance: High

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you can confirm the sender and know the content is safe.

Dear Mr. Zapolsky and staff:

Please receive this co-filing of the Climate Aligned Lobbying Proposal. Newground Social Investment is the Lead Filer. Please acknowledge receipt of this email.

Sincerely,

Sr. Pegge Boehm, PBVM

Sister Pegge Boehm, PBVM
Socially Responsible Investment Coordinator
Sisters of the Presentation of the Blessed Virgin Mary of Aberdeen, South Dakota
www.presentationsisters.org

CONFIDENTIALITY NOTICE: This electronic communication (email), including any attachments, is confidential and may be legally privileged. If you are not the intended recipient, you are hereby notified that any retention, dissemination, distribution or copying of this electronic communication is strictly prohibited. Please reply to the sender that you received this message in error and then delete or otherwise destroy any and all copies of this electronic communication.

December 12, 2023

Via email: David Zapolsky CorporateSecretary@amazon.com
Mark Hoffman [REDACTED]

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

Re: Shareholder Proposal on Climate Aligned Lobbying

Dear Mr. Zapolsky and staff,

The Sisters of the Presentation of the Blessed Virgin Mary of Aberdeen, South Dakota (the Proponent) is 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, Inc. (the "Company") for its 2024 annual meeting of shareholders. The Proponent is co-filing the Proposal with lead filer Newground Social Investment ("Newground" or "Lead Filer").

The Proponent believes that the Company has a responsibility to care for this planet. The Proponent affirms all that the company has promoted to forward the Paris Agreement goals. The request then for clear, credible information on whether Amazon's direct and indirect lobbying is aligned with the Company's stated climate targets, ought to give the Company an opportunity to demonstrate integrity in its corporate image. Amazon is larger than many countries' GDP. Therefore, the following plea of Pope Francis to the countries at the recent Conference of Parties (COP) 28 brings a moral voice to the urgency to act:

"You are responsible for crafting policies that can provide concrete and cohesive responses, and in this way demonstrate the nobility of your role and the dignity of the service that you carry out. In the end, the purpose of power is to serve. History will be grateful to you. May the year 2024 mark this breakthrough."

Newground will provide dates and times of ability to meet. We designate the lead filer to meet initially with the Company and negotiate on our behalf, but we may join the meeting subject to our availability. As co-filers on this resolution, we authorize the lead filer, Newground, to withdraw the resolution on our behalf if an agreement is reached.

The Shareholder has continuously beneficially owned, for at least one year as of the date hereof, at least \$25,000 worth of the Company's common stock. Verification of this ownership will be sent under separate cover. The Shareholder intends to continue to hold such shares through the date of the Company's 2024 annual meeting of shareholders. A representative of Newground will attend the stockholders' meeting to move the resolution as required.

Please let us know that you have received this document. Please send future correspondence and questions regarding this Proposal to my representative, Natalie Wasek, Seventh Generation Interfaith Inc., who can be contacted at [REDACTED] or [REDACTED]

Sincerely,

Sr. Pegge Boehm, PBVM

Sister Pegge Boehm, PBVM
Socially Responsible Investment Coordinator

- cc: Newground Social Investment, Seventh Generation Interfaith (SGI), Interfaith Center on Corporate Responsibility (ICCR)
- enc: Shareholder Proposal on Climate Aligned Lobbying
Verification of Ownership of Shares

Assess Misalignment Between Amazon's Climate Goals and Its Lobbying Efforts

Amazon.com Inc. ("Amazon" or "Company") pays trade association dues and other membership fees¹ to organizations that consistently doubt the scientific consensus on climate change.²

The Company asserts that its lobbying and advocacy activities are "aligned with [Net Zero targets and] the Paris Agreement goals"³, noting that it "advocate[s] in support of public policy that [addresses] clean energy, sustainable transportation, and other decarbonizing solutions."⁴ However, in contrast, Amazon also admits that its "membership in certain organizations may... be viewed as indirectly funding positions that are inconsistent with [our] views on climate change and the Paris Agreement goals."⁵

Without discussing the trade-offs, Amazon acknowledges misalignment between its policy positions and those of the third parties representing the Company, but broadly asserts that the benefits of such relationships – despite misalignments with core Company goals – outweigh the risk.⁶ Amazon claims to discuss these misalignments with the third parties involved,⁷ but provides insufficient detail for investors to evaluate whether these assertions make sense. Further, Amazon discloses sporadic and incomplete details on its direct climate lobbying activities.

While Amazon publicly notes several examples of positive direct lobbying (i.e., lobbying that aligns with the Paris Agreement's goals), the Company has refused to disclose the policy positions, actions, assessment framework, or escalation considerations that would be necessary for investors to analyze and address the risk of misalignment in Amazon's lobbying activities overall.

Lobbying alignment matters because dangerous gaps persist between national climate targets and the actions required to meet them – and corporate lobbying that stalls robust action and allows this implementation gap to rise represents a threat to market stability. "As global temperatures and greenhouse gas emissions break records, the latest Emissions Gap Report... finds that current pledges under the Paris Agreement put the world on track for a 2.5-2.9°C temperature rise".⁸ Shareholders believe Amazon's current business model would face significant jeopardy under such a scenario.

Corporate lobbying that is inconsistent with Paris Agreement goals poses escalating and systemic risk to companies and their investors. Shareholders need clear, credible information on whether Amazon's direct and indirect lobbying is aligned with the Company's stated climate targets – because evidence shows that some companies tout their climate efforts while allowing the organizations and initiatives they support to block genuine climate progress.

THEREFORE, BE IT RESOLVED: Amazon shareholders request that the Board report publicly on its framework for identifying and addressing misalignment between Amazon's lobbying and policy influence activities and positions, and its Net Zero (emissions) climate commitments (done at reasonable cost, omitting confidential or proprietary information). This report should cover activities done both directly and indirectly through trade associations, coalitions, alliances, and social welfare organizations ("Associations"), and reference the criteria used to assess alignment, the escalation strategies employed to address misalignment, and the circumstances under which escalation strategies are used (e.g., timeline, sequencing, and degree of influence over an Association).

~ ~ ~

¹ https://s2.q4cdn.com/299287126/files/doc_downloads/2021/political_engagement/2021-Political-Engagement-Statement.pdf; <https://lobbymap.org/influencer/California-Chamber-of-Commerce-5bd0824487d9cdacdc577e0af93089ed>

² <https://www.aei.org/articles/what-we-really-know-about-climate-change>

³ https://s2.q4cdn.com/299287126/files/doc_downloads/2022/Note-on-Alignment-with-Paris-Agreement.pdf

⁴ Ibid.

⁵ Ibid.

⁶ https://s2.q4cdn.com/299287126/files/doc_downloads/2022/Note-on-Alignment-with-Paris-Agreement.pdf

⁷ Ibid.

⁸ <https://climateactiontracker.org/global/cat-emissions-gaps>

⁹ <https://www.unep.org/news-and-stories/press-release/nations-must-go-further-current-paris-pledges-or-face-global-warming>; <https://www.unep.org/resources/emissions-gap-report-2023>

EXHIBIT E

From: Alexis Fleming [REDACTED]
Sent: Thursday, December 14, 2023 9:46 AM
To: z [REDACTED]; Hoffman (Legal), Mark [REDACTED]
Cc: Timnit Ghermay [REDACTED]
Subject: Shareholder Proposal - Sisters of St. Joseph of Peace

Dear Mr. Zapolsky,

Please see attached shareholder proposal submitted on behalf of the Sisters of St. Joseph of Peace. If you should have any questions, please let me know.

Additionally, please confirm receipt of this email.

Warm regards,

Alexis Fleming
Finance Manager | Western Region
Sisters of St. Joseph of Peace
PO Box 248, Bellevue, WA 98009-0248 | [REDACTED]



Sisters of Saint Joseph of Peace

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

December 14, 2023

David A. Zapolsky
Amazon.com, Inc.
Corporate Secretary
410 Terry Avenue North
Seattle, Washington 98109
Via email: [REDACTED]

Re: Shareholder proposal submitted by the Sisters of St. Joseph of Peace

Dear Mr. Zapolsky,

The Sisters of St. Joseph of Peace is 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. (the "Company") for its 2024 annual meeting of shareholders. The Sisters of St. Joseph of Peace is co-filing the proposal with lead filer, Newground Social Investment. In its submission letter, Newground Social Investment will provide dates and times of ability to meet. We designate the lead filer to meet initially with the Company but may join the meeting subject to our availability.

As of December 14, 2023, the Sisters of St. Joseph of Peace have continuously beneficially owned, for at least three years as of the hereof, at least \$2000 worth of the Company's common stock. Verification of this ownership is attached. The Sisters of St. Joseph of Peace intend to continue to hold such shares through the date of the Company's 2024 annual meeting of shareholders.

If you have any questions or need additional information, I can be contacted by email at [REDACTED]

Sincerely,

Alexis Fleming
Finance Manager
Sisters of St. Joseph of Peace

Encl: Shareholder Resolution
Verification of Ownership

Assess Misalignment Between Amazon's Climate Goals and Its Lobbying Efforts

Amazon.com Inc. ("Amazon" or "Company") pays trade association dues and other membership fees¹ to organizations that consistently doubt the scientific consensus on climate change.²

The Company asserts that its lobbying and advocacy activities are "aligned with [Net Zero targets and] the Paris Agreement goals"³, noting that it "advocate[s] in support of public policy that [addresses] clean energy, sustainable transportation, and other decarbonizing solutions."⁴ However, in contrast, Amazon also admits that its "membership in certain organizations may... be viewed as indirectly funding positions that are inconsistent with [our] views on climate change and the Paris Agreement goals."⁵

Without discussing the trade-offs, Amazon acknowledges misalignment between its policy positions and those of the third parties representing the Company, but broadly asserts that the benefits of such relationships – despite misalignments with core Company goals – outweigh the risk.⁶ Amazon claims to discuss these misalignments with the third parties involved,⁷ but provides insufficient detail for investors to evaluate whether these assertions make sense. Further, Amazon discloses sporadic and incomplete details on its direct climate lobbying activities.

While Amazon publicly notes several examples of positive direct lobbying (i.e., lobbying that aligns with the Paris Agreement's goals), the Company has refused to disclose the policy positions, actions, assessment framework, or escalation considerations that would be necessary for investors to analyze and address the risk of misalignment in Amazon's lobbying activities overall.

Lobbying alignment matters because dangerous gaps persist between national climate targets and the actions required to meet them – and corporate lobbying that stalls robust action and allows this implementation gap to rise represents a threat to market stability. "As global temperatures and greenhouse gas emissions break records, the latest Emissions Gap Report... finds that current pledges under the Paris Agreement put the world on track for a 2.5-2.9°C temperature rise".⁸ Shareholders believe Amazon's current business model would face significant jeopardy under such a scenario.

Corporate lobbying that is inconsistent with Paris Agreement goals poses escalating and systemic risk to companies and their investors. Shareholders need clear, credible information on whether Amazon's direct and indirect lobbying is aligned with the Company's stated climate targets – because evidence shows that some companies tout their climate efforts while allowing the organizations and initiatives they support to block genuine climate progress.

THEREFORE, BE IT RESOLVED: Amazon shareholders request that the Board report publicly on its framework for identifying and addressing misalignment between Amazon's lobbying and policy influence activities and positions, and its Net Zero (emissions) climate commitments (done at reasonable cost, omitting confidential or proprietary information). This report should cover activities done both directly and indirectly through trade associations, coalitions, alliances, and social welfare organizations ("Associations"), and reference the criteria used to assess alignment, the escalation strategies employed to address misalignment, and the circumstances under which escalation strategies are used (e.g., timeline, sequencing, and degree of influence over an Association).

~ ~ ~

¹ https://s2.q4cdn.com/299287126/files/doc_downloads/2021/political_engagement/2021-Political-Engagement-Statement.pdf; <https://lobbymap.org/influencer/California-Chamber-of-Commerce-5bd0824487d9cdacdc577e0af93089ed>

² <https://www.aei.org/articles/what-we-really-know-about-climate-change>

³ https://s2.q4cdn.com/299287126/files/doc_downloads/2022/Note-on-Alignment-with-Paris-Agreement.pdf

⁴ Ibid.

⁵ Ibid.

⁶ https://s2.q4cdn.com/299287126/files/doc_downloads/2022/Note-on-Alignment-with-Paris-Agreement.pdf

⁷ Ibid.

⁸ <https://climateactiontracker.org/global/cat-emissions-gaps>

⁹ <https://www.unep.org/news-and-stories/press-release/nations-must-go-further-current-paris-pledges-or-face-global-warming>; <https://www.unep.org/resources/emissions-gap-report-2023>

EXHIBIT F

From: [Natalie Wasek](#)
To: [Twu, Victor](#)
Cc: [Mueller, Ronald O.](#)
Subject: Re: Amazon.com, Inc. Deficiency Notice (Sisters of Presentation)
Date: Tuesday, December 26, 2023 2:45:10 PM

[WARNING: External Email]

Hi Victor -

We have received this email and the deficiencies. We are working to remedy them.

Thank you & happy holidays -

Natalie Wasek

Associate Director

[Seventh Generation Interfaith Coalition for Responsible Investment](#)

C. [REDACTED] | She/Her | [Twitter](#)

-

My e-mail has changed! Please update your address books to:
[REDACTED]

On Thu, Dec 21, 2023 at 7:00 PM Twu, Victor <VTwu@gibsondunn.com> wrote:

Ms. Wasek –

On behalf of Amazon.com, Inc., attached please find correspondence regarding the shareholder proposal submitted by the Sisters of the Presentation of the Blessed Virgin Mary of Aberdeen, South Dakota. 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

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Please see our website at <https://www.gibsondunn.com/> for information regarding the firm and/or our privacy policy.

December 21, 2023

VIA OVERNIGHT MAIL AND EMAIL

Natalie Wasek
Seventh Generation Interfaith, Inc.
c/o Sisters of the Presentation of the Blessed Virgin Mary of Aberdeen, South Dakota
1500 North Second Street
Aberdeen, South Dakota 57401
[REDACTED]

Dear Ms. Wasek:

I am writing on behalf of Amazon.com, Inc. (the “**Company**”), which received on December 12, 2023, the shareholder proposal entitled “Assess Misalignment Between Amazon’s Climate Goals and Its Lobbying Efforts” that was submitted for inclusion in the proxy statement for the Company’s 2024 Annual Meeting of Shareholders via email on December 12, 2023 (the “**Submission Date**”) by the Sisters of the Presentation of the Blessed Virgin Mary of Aberdeen, South Dakota (the “**Proponent**”) pursuant to Securities and Exchange Commission (“**SEC**”) Rule 14a-8 (the “**Proposal**”).

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention and which 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)(1)(iii) of the Exchange Act requires a shareholder proponent 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, which statement must include the shareholder proponent’s contact information and the business days and specific times during the company’s regular business hours that such shareholder proponent is available to discuss the proposal with the company. In addition, all co-filers are required to either (A) agree to the same dates and times of availability, or (B) identify a single lead filer who will provide the dates and times that the lead filer is available to engage on behalf of all co-filers.

In this regard, we note that the Proponent’s submission letter names Newground Social Investment (“**Newground**”) as “the lead filer,” states that Newground will provide dates and times of availability to meet, and states that the Proponent designates “the lead filer” to meet initially with the Company and its behalf. We believe that the Proponent’s statement in this regard is not adequate because Newground is not a co-filer of the Proposal, but instead is the representative of Jack & Erin Chen; the Fergus Foundation; Judith Herman; Eric & Emily Johnson; Rebecca Kelley & David Edelstein; Bryce Mathern; Eric Menninga; and Mercy Rome (together, the “**Newground Co-Filers**”). When the Commission adopted

Natalie Wasek
December 21, 2023
Page 2

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.”¹ To date, none of the Newground Co-Filers have indicated a lead filer or, in our view, satisfied the requirements of Rule 14a-8(b)(1)(iii). Accordingly, to remedy this defect, the Proponent must either (A) provide two or more dates and specific times between 10 and 30 days after the Submission Date that it is available to meet with the Company in person or via teleconference, which dates must be the same dates and times that all co-filers of the Proposal (including the Newground Co-filers and any other co-filers) agree to be available, or (B) identify one of the co-filers of the Proposal as a single lead filer who will provide dates and times of the lead filer’s availability to engage on the Proponent’s behalf.

The SEC’s rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at 1050 Connecticut Avenue, 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.

Sincerely,



Ronald O. Mueller

¹ See *Procedural Requirements and Resubmission Thresholds under Exchange Act Rule 14a-8*, SEC Release No. 34-89964, 51 (Sept. 23, 2020) (“[t]he contact information and availability must be the shareholder-proponent’s, and not that of the shareholder’s representative, if any”).

EXHIBIT G

From: [Alexis Fleming](#)
To: [Twu, Victor](#)
Cc: [Mueller, Ronald O.](#)
Subject: RE: Amazon.com, Inc. Deficiency Notice (Sisters of St. Joseph)
Date: Friday, December 22, 2023 6:20:57 AM

[WARNING: External Email]

Dear Mr. Twu,

Thank you for the letter, it has been received. I will work to return the corrected filing as soon as possible.

Thank you,

Alexis Fleming
Finance Manager | Western Region
Sisters of St. Joseph of Peace
PO Box 248, Bellevue, WA 98009-0248 | [REDACTED]

From: Twu, Victor <VTwu@gibsondunn.com>
Sent: Thursday, December 21, 2023 5:11 PM
To: Alexis Fleming [REDACTED]
Cc: Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: Amazon.com, Inc. Deficiency Notice (Sisters of St. Joseph)

Ms. Fleming –

On behalf of Amazon.com, Inc., attached please find correspondence regarding the shareholder proposal submitted by the Sisters of the Sisters of St. Joseph of Peace. A paper copy of this correspondence is being delivered to you 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

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Please see our website at <https://www.gibsondunn.com/> for information regarding the firm and/or our privacy policy.

December 21, 2023

VIA OVERNIGHT MAIL AND EMAIL

Alexis Fleming
Sisters of St. Joseph of Peace
1663 Killarney Way
P.O. Box 248
Bellevue, WA 98009-0248
[REDACTED]

Dear Ms. Fleming:

I am writing on behalf of Amazon.com, Inc. (the “**Company**”), which received on December 14, 2023, the shareholder proposal entitled “Assess Misalignment Between Amazon’s Climate Goals and Its Lobbying Efforts” that you submitted for inclusion in the proxy statement for the Company’s 2024 Annual Meeting of Shareholders via email on December 14, 2023 (the “**Submission Date**”) on behalf of the Sisters of the Sisters of St. Joseph of Peace (the “**Proponent**”) pursuant to Securities and Exchange Commission (“**SEC**”) Rule 14a-8 (the “**Proposal**”).

The Proposal contains certain procedural deficiencies, which SEC regulations require us to bring to your attention and which 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)(1)(iii) of the Exchange Act requires a shareholder proponent 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, which statement must include the shareholder proponent’s contact information and the business days and specific times during the company’s regular business hours that such shareholder proponent is available to discuss the proposal with the company. In addition, all co-filers are required to either (A) agree to the same dates and times of availability, or (B) identify a single lead filer who will provide the dates and times that the lead filer is available to engage on behalf of all co-filers.

In this regard, we note that the Proponent’s submission letter names Newground Social Investment (“**Newground**”) as “the lead filer,” states that Newground will provide dates and times of availability to meet, and states that the Proponent designates “the lead filer” to meet initially with the Company and its behalf. We believe that the Proponent’s statement in this regard is not adequate because Newground is not a co-filer of the Proposal, but instead is the representative of Jack & Erin Chen; the Fergus Foundation; Judith Herman; Eric & Emily Johnson; Rebecca Kelley & David Edelstein; Bryce Mathern; Eric Menninga; and Mercy Rome (together, the “**Newground Co-Filers**”). When the Commission adopted

Alexis Fleming
December 21, 2023
Page 2

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.”¹ To date, none of the Newground Co-Filers have indicated a lead filer or, in our view, satisfied the requirements of Rule 14a-8(b)(1)(iii). Accordingly, to remedy this defect, the Proponent must either (A) provide two or more dates and specific times between 10 and 30 days after the Submission Date that it is available to meet with the Company in person or via teleconference, which dates must be the same dates and times that all co-filers of the Proposal (including the Newground Co-filers and any other co-filers) agree to be available, or (B) identify one of the co-filers of the Proposal as a single lead filer who will provide dates and times of the lead filer’s availability to engage on the Proponent’s behalf.

The SEC’s rules require that any response to this letter be postmarked or transmitted electronically no later than 14 calendar days from the date you receive this letter. Please address any response to me at 1050 Connecticut Avenue, 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.

Sincerely,



Ronald O. Mueller

¹ See *Procedural Requirements and Resubmission Thresholds under Exchange Act Rule 14a-8*, SEC Release No. 34-89964, 51 (Sept. 23, 2020) (“[t]he contact information and availability must be the shareholder-proponent’s, and not that of the shareholder’s representative, if any”).

EXHIBIT H

From: Natalie Wasek [REDACTED]
Sent: Thursday, January 4, 2024 1:45 PM
To: Twu, Victor <VTwu@gibsondunn.com>; Mueller, Ronald O. <RMueller@gibsondunn.com>
Cc: Pegge Boehm [REDACTED]; [REDACTED];
corporatesecretary@amazon.com; Bruce Herbert [REDACTED]
Subject: Re: Amazon.com, Inc. Deficiency Notice (Sisters of Presentation)

[WARNING: External Email]

Good Afternoon -

Please find the attached letter which I am sending on behalf of the Sisters of the Presentation of the Blessed Virgin Mary in regards to the deficiency notice sent on December 21st. The attached letter should remedy the deficiencies.

Please confirm receipt of this email and letter.

Thank you,
Natalie Wasek

Natalie Wasek
Associate Director
[Seventh Generation Interfaith Coalition for Responsible Investment](#)
C [REDACTED] | She/Her | [Twitter](#)

-
My e-mail has changed! Please update your address books to:
[REDACTED]

On Tue, Dec 26, 2023 at 4:44 PM Natalie Wasek [REDACTED] wrote:
Hi Victor -

We have received this email and the deficiencies. We are working to remedy them.

Thank you & happy holidays -

Natalie Wasek
Associate Director
[Seventh Generation Interfaith Coalition for Responsible Investment](#)
C [REDACTED] | She/Her | [Twitter](#)

-
My e-mail has changed! Please update your address books to:
[REDACTED]

On Thu, Dec 21, 2023 at 7:00 PM Twu, Victor <VTwu@gibsondunn.com> wrote:

Ms. Wasek –

On behalf of Amazon.com, Inc., attached please find correspondence regarding the shareholder proposal submitted by the Sisters of the Presentation of the Blessed Virgin Mary of Aberdeen, South Dakota. 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

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Please see our website at <https://www.gibsondunn.com/> for information regarding the firm and/or our privacy policy.

January 3, 2024

Via email: Ronald Mueller rmueller@gibsondunn.com
David A. Zapolsky corporatesecretary@amazon.com
Mark Hoffman [REDACTED]

Ronald Mueller
1050 Connecticut Avenue, N.W.,
Washington, D.C. 20036

Re: Deficiency Notice on Shareholder Proposal entitled “Assess Misalignment Between Amazon’s Climate Goals and Its Lobbying Efforts”

Dear Mr. Mueller,

This is in response to the deficiency letter sent on December 21, 2023 in regards to the shareholder proposal on climate aligned lobbying entitled “Assess Misalignment Between Amazon’s Climate Goals and Its Lobbying Efforts” that was submitted for inclusion in the proxy statement for the Company’s 2024 on December 12, 2023.

The Sisters of the Presentation of the Blessed Virgin Mary of Aberdeen, South Dakota (the Proponent) is co-filing with Eric & Emily Johnson (“Lead Filer”) who are represented by Newground Social Investment. The Lead filer will provide dates and times of ability to meet. We designate the lead filer to meet initially with Amazon.com, Inc. and negotiate on our behalf, but we may join the meeting subject to our availability. As co-filers on this resolution, we authorize the lead filer, to withdraw the resolution on our behalf if an agreement is reached.

Please let us know that you have received this document. Please send future correspondence and questions regarding this Proposal to my representative, Natalie Wasek, Seventh Generation Interfaith Inc., who can be contacted at [REDACTED] or [REDACTED].

Sincerely,

Sr. Peggy Boehm, PBVM

Sister Peggy Boehm, PBVM
Socially Responsible Investment Coordinator
Sisters of the Presentation of the Blessed Virgin Mary of Aberdeen, South Dakota
1702 S. 7th Ave. #210
Sioux Falls, South Dakota 57105
Email: [REDACTED]
Cc: Newground Social Investment
Seventh Generation Interfaith (SGI)
Interfaith Center on Corporate Responsibility (ICCR)

EXHIBIT I

From: [Alexis Fleming](#)
To: [Twu, Victor](#)
Cc: [Mueller, Ronald O.](#); [Timnit Ghermay](#)
Subject: RE: Amazon.com, Inc. Deficiency Notice (Sisters of St. Joseph)
Date: Friday, January 5, 2024 10:59:06 AM
Attachments: [CSJP Amazon Paris Alignment Filing Letter 2024 amended.pdf](#)

[WARNING: External Email]

Dear Mr. Twu,

Please see attached revised filing letter on behalf of the Sisters of St. Joseph of today as today marks the 14th day following the receipt of your communication.

Thank you,

Alexis Fleming
Finance Manager | Western Region
Sisters of St. Joseph of Peace
PO Box 248, Bellevue, WA 98009-0248 | [REDACTED]

From: Alexis Fleming
Sent: Friday, December 22, 2023 6:20 AM
To: Twu, Victor <VTwu@gibsondunn.com>
Cc: Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: RE: Amazon.com, Inc. Deficiency Notice (Sisters of St. Joseph)

Dear Mr. Twu,

Thank you for the letter, it has been received. I will work to return the corrected filing as soon as possible.

Thank you,

Alexis Fleming
Finance Manager | Western Region
Sisters of St. Joseph of Peace
PO Box 248, Bellevue, WA 98009-0248 | [REDACTED]

From: Twu, Victor <VTwu@gibsondunn.com>
Sent: Thursday, December 21, 2023 5:11 PM
To: Alexis Fleming [REDACTED]
Cc: Mueller, Ronald O. <RMueller@gibsondunn.com>

Subject: Amazon.com, Inc. Deficiency Notice (Sisters of St. Joseph)

Ms. Fleming –

On behalf of Amazon.com, Inc., attached please find correspondence regarding the shareholder proposal submitted by the Sisters of the Sisters of St. Joseph of Peace. A paper copy of this correspondence is being delivered to you 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

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Gibson, Dunn & Crutcher LLP
3161 Michelson Drive Suite 1200
Irvine, CA 92612

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Sisters of Saint Joseph of Peace

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

January 5, 2024

David A. Zapolsky
Amazon.com, Inc.
Corporate Secretary
410 Terry Avenue North
Seattle, Washington 98109
Via email: [REDACTED]

Re: Shareholder proposal submitted by the Sisters of St. Joseph of Peace

Dear Mr. Zapolsky,

The Sisters of St. Joseph of Peace is 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. (the "Company") for its 2024 annual meeting of shareholders. The Sisters of St. Joseph of Peace is co-filing the proposal with lead filer, Eric & Emily Johnson. In its submission letter, the lead filer will provide dates and times of ability to meet. We designate the lead filer to meet initially with the Company but may join the meeting subject to our availability.

As of January 5, 2024 the Sisters of St. Joseph of Peace have continuously beneficially owned, for at least three years as of the hereof, at least \$2000 worth of the Company's common stock. Verification of this ownership is attached. The Sisters of St. Joseph of Peace intend to continue to hold such shares through the date of the Company's 2024 annual meeting of shareholders.

If you have any questions or need additional information, I can be contacted by email at [REDACTED]

Sincerely,

Alexis Fleming
Finance Manager
Sisters of St. Joseph of Peace

Encl: Shareholder Resolution
Verification of Ownership

[REDACTED]
Seattle, WA 98109[REDACTED]
Suite 500

VIA ELECTRONIC DELIVERY: www.sec.gov/[REDACTED]shareholder-proposal
Gibson Dunn [REDACTED]@gibsondunn.com>
Ron Mueller - GD [REDACTED]@gibsondunn.com>
David Zapolsky - AMZN [REDACTED]@amazon.com>
Mark Hoffman - AMZN [REDACTED]@amazon.com>

March 6, 2024

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

Re: **Amazon.com, Inc.**

**Stockholder Proposal on Lobbying Misalignment with Climate Goals
Securities Exchange Act of 1934 – Rule 14a-8**

**Proponents: Jack & Erin Chen | the Fergus Foundation | Judith Herman |
Eric & Emily Johnson | Rebecca Kelley & David Edelstein |
Bryce Mathern | Eric Menninga | Mercy Rome**

**Co-Filed by: The Sisters of the Presentation of the Blessed Virgin Mary
The Sisters of St. Joseph of Peace**

Ladies & Gentlemen:

We are in receipt of a letter dated 1/22/2024 from Ronald Mueller of Gibson Dunn on behalf of Amazon.com, Inc. (“**Amazon**” or the “**Company**”), which requested that Staff take no action if the Company omits the *Climate Lobbying* shareholder proposal referenced above (the “**Proposal**”) from its 2024 proxy. Henceforward, as Gibson Dunn represents the Company’s views in this matter, we will use “Gibson Dunn” and the “Company” interchangeably when referencing the 1/22/2024 Gibson Dunn letter and its various assertions.

On 2/16/2024 Newground Social Investment (“**Newground**”) wrote to notify Staff that a response to the 1/22/2024 Gibson Dunn letter (the “**No-Action Request**”) would be forthcoming. This letter (the “**Response**”) constitutes our reply to the No-Action Request.

In accordance with Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008), a copy of this correspondence is being concurrently furnished to both the Company and to its outside counsel, Gibson Dunn.

(1)
PREAMBLE

We believe the No-Action Request represents the very first time this circumstance has been placed before Staff for consideration.

The No-Action Request hinges on interpretative changes to Rule 14a-8 (the “**Rule**”), which were made in 2020. Among those was a new requirement that a proponent’s filing letter must offer specific times for the proponent(s) to be available for a meeting with the company.

Because members of the Interfaith Center on Corporate Responsibility (“**ICCR**”) always seek to dialogue, Newground (a past Governing Boardmember of ICCR) welcomed the change – while feeling the amendment to the Rule could have been improved by a reciprocal provision that companies, likewise, should make themselves available to meet with proponents.

The language around the new meeting stipulation references “dates and times” (emphasis added, both here and in subsequent uses), which is wording that the Proponents quite logically and reasonably interpreted as they did.

Because Rule 14a-8 was created to serve investor interest, the entirety of this No-Action Request hinges on which interpretation of “dates and times” a common stockholder would find logical, or intuitive.

Excepting that, all other aspects of this no-action back-and-forth have been settled between the parties.

(2)
BACKGROUND

Without prejudice, we do not dispute the general recitation of facts and timeline outlined in the No-Action Request. However, we do contest the subtle conjectures of opinion and errant summary conclusions that Gibson Dunn has suggestively expressed throughout the No-Action Request’s “Background” section, and elsewhere.

In succinct summary:

- The Proposal was submitted by Newground on behalf of a group of eight Proponents, each of whom is an investment advisory client of Newground’s.
- The Proposal was co-filed by The Sisters of the Presentation of the Blessed Virgin Mary, and The Sisters of St. Joseph of Peace.
- The Company, via Gibson Dunn, sent a deficiency notice to the parties.
- With the exception of one item, all deficiencies were cured in a timely way.

- The “one item” – about which the Company and Proponents disagree – is the interpretation of the meaning of the letter “s” at the end of the word “dates”.
- The Company, via Gibson Dunn, sent the 1/22/2024 No-Action Request.
- This Response seeks to serve investors by establishing a simple precedent by which further conjecture, cross-interpretation, and dispute regarding this issue may be avoided.

(3)
ANALYSIS

(A) While the Company’s No-Action Request exactly details every blow-by-blow of the proceeding up to this point, the sum result is that every “t” has been crossed and every “i” has been dotted regarding the Proposal’s submission; with the sole exception of the meaning of the Rule’s use of the phrase “dates and times” – which is open to interpretation by reasonable readers of English, and about which the Proponents and the Company’s lawyers disagree.

In their submission cover letter, the Proponents stated that they “are available to meet with the Company via teleconference on Friday, December 22, 2023 for twenty minutes between 9am-10am Pacific Time or between 1pm-2pm Pacific Time”. Note that this offer comprises a minimum of 6 distinct, specific, date-and-time combinations.

The Company’s lawyers subtly introduce substitute words in the No-Action Request and assert that Staff should read “dates and times” as if the Rule had instead been written “days and times”.

In contrast to this elaborate construction, the Proponents’ reasonable understanding of the language that does appear in Rule 14a-8(b)(1)(iii) is that multiple “dates and times” can logically occur on the same date. This is because each individual date-and-time combination comprises a unique paired-set instance, and the offer of multiple such instances (as the Proponents’ submission letter clearly did) reasonably constitutes the plural of “dates and times” – by logic fully compliant with the Rule’s published language.

(B) In the No-Action Request, Gibson Dunn highlights a Company deficiency demand that an additional meeting day with Proponents be offered. However, the original offer of dates and times was made for December 22nd (within the mandated 10-30 day window), but the Company’s deficiency notice was not received via UPS delivery until December 26th – four days after the properly offered meeting times, fifteen days after the Proposal’s submission, and deep in the midst of the holiday season.

In regard to logistics, had Proponents originally offered “dates and times” on two different days (for example: Dec. 21 & 22, or Dec. 22 & 26 – each compliant with the Rule’s 10-30 day window mandate), the Company’s non-response until December 26th would have caused it to miss all offered days, regardless. Thus, as a practical matter, it is clear that the Company would not have scheduled a meeting with Proponents even if two, three, or even all four days had been offered.

As a result, it is plain that the aim of the Company’s No-Action Request is not to find a meeting time for investor engagement.

Four considerations:

1. It is instructive to note that Proponents planned in November and early December 2023 for the submission deadline of December 11th. Part of that planning was deciding on when to offer specific meeting “dates and times” to the Company – which deliberation happened fully 2 months ahead of the meeting times that were set aside and offered in the submission letter.

Back at that time, it would have been expressly easy to offer meetings on two different days – **had the Rule made that a clear and explicit requirement.**

The Proponents filed in good faith and as fully in compliance with the Rule as their logical and common-sense interpretation of the Rule’s language allowed. However, Amazon’s outside counsel now seeks to nullify that common-sense and logical interpretation by declaring it “non-compliant”. We see it as neither fair nor right, after-the-fact, for the Rule to be construed in this contrary fashion – purely to avoid Company engagement with its investors.

2. If Amazon genuinely wanted a different meeting day, given the obvious challenges of scheduling in late December it would have made more sense for the Company to have phoned or emailed a simple request. After all, investors have demonstrated an open, invitational posture toward Amazon for the past three years.

Instead, the Company delegated responsibility to an outside law firm to engage in the tedious process of drafting a deficiency notice. While legally this may be deemed a “proper” path forward, these were not the actions of a company whose true aim was investor engagement.

3. By the time the Company’s deficiency notice was delivered via UPS on the day after Christmas, the 10-30 day window following submission that is mandated by the Rule had largely run its course.

Given that the lead-time for setting aside and offering meeting dates was two months, it is unreasonable to expect that eight Proponents and two Co-Filers (three of which are institutions) could immediately convene, much less conjure an additional meeting date in what remained of the 10-30 day mandated window.

4. In addition to offering a range of specific meeting dates and times (as noted above), the Proponent's submission letter also, more broadly, offered that "their representatives can make themselves available at other dates and times for discussion and dialogue with the Company" – expressing ongoing interest in and availability for engagement with Amazon on the Proposal's topic. Formal offers like this to meet, both under the Rule's mandate and outside of it, were extended in 2022 and 2023, without being accepted by the Company.

Proponents each instructed the Company, in writing, to correspond and to dialogue with Newground as their agent. However, while (a) ignoring multiple Rule-mandated offers of meeting times; (b) brushing aside the quite broad offer of scheduling to meet at most any other time; and also (c) knowing that Proponents had consistently sought dialogue during the several years prior to this submission, the Company and its lawyers only evidenced interest in establishing the grounds for a new "one more date" type technicality upon which to base a no-action request.

(C) Germane to the context for this No-Action Request, Amazon is noted for steadfastly refusing to meet with Proponents. In recent years, more than a dozen ICCR members have repeatedly requested dialogue – many regarding proxy items that have received substantial shareholder votes – only to be denied an audience.

Concerning this Proposal, over a three-year period the Company has only agreed to meet with Proponents a single time – in January 2022, strictly limited by the Company to 30 minutes. It should be noted that at the most recent stockholder meeting, 24% of all Amazon stockholders voted FOR this Proposal. Because Mr. Bezos and senior management control shares and exert heavy influence, this 24% represents a quite substantial percentage of the truly independent shareholders. Considering such votes, why would the Company not eagerly seek engagement?

With respect, in light of this fact-set we find the Company lawyers' quibbling over "dates and times" for a meeting to be disingenuous.

(4)

PRIOR DETERMINATIONS

As stated, we believe the No-Action Request represents the very first time this matter has been placed before Staff for consideration.

Nevertheless, in its No-Action Request the Company presents and details six determinations as if they were germane and persuasive. However, none are precedential. Not one of the six fact-sets is relevant to the current instance, because in every case the determination has no nexus – for the reasons outlined below.

In each determination cited (numbered, and presented here in the order they appeared in the No-Action Request), the Company claims the proponent in question provided documents that:

(#1) “...fell outside the required date range of availability”

- Yet, in contrast to this determination, the Proponents’ submission letter provided multiple dates and times for meeting that fell within the required date range (as the No-Action Request clearly admits).

Deere & Co. (avail. Dec. 5, 2022)

(#2) “...provided a blanket statement of availability [...] rather than a written statement containing specific dates and times”

- Yet, counter to this determination, the Proponents’ submission letter did provide a written set of specific dates and times.

Visa Inc. (National Legal and Policy Center) (avail. Nov. 8, 2023)

(#3-6) “...failed to supply a written statement regarding the proponent’s ability to meet”

- Yet, in stark contrast to each of these four (4) determinations, the Proponents’ submission letter provided a clear, written statement of the dates and times they were available to meet (as the Company has acknowledged).

Textron Inc. (avail. Jan. 23, 2023)

PPL Corp. (avail. Mar. 9, 2022)

American Tower Corp. (avail. Feb. 8, 2022)

The Allstate Corp. (avail. Feb. 8, 2022)

**(5)
CONCLUSION**

This proceeding deals with a simple matter of interpretation, and is believed to be the first time this has appeared before Staff for consideration. In this Response, the Proponents seek to establish a simple precedent by which further conjecture, cross-interpretation, and dispute regarding this issue may be avoided.

All agree that many appropriate actions were taken on both sides throughout the process, and that this debate is not about a failure to act in compliance with the Rule – only on how best to comply – which hinges on the logical meaning of a single word (“dates”), and how a common stockholder might reasonably interpret this use of language in the Rule.

The Company’s No-Action Request places great weight on the precedential value of six determinations, each of which have been shown to lack relevance.

All concerned can agree that the Proponents fully complied with the Rule to the best of their ability – to the extent they sought to (and felt they had) fulfilled its provisions by supplying the Company with multiple date-and-time combinations that together can reasonably and logically be deemed to constitute “dates and times” within the Rule’s mandate.

After-the-fact, Company lawyers cavil over a single letter (“s”) in the Rule’s language – arguing in a way that would require Staff to substitute the published word “dates” with the word and meaning of “days”. It is noteworthy that this challenge regarding the offer of meeting dates arises from Amazon – a company that is known for refusing to meet with proponents; also, that even had Proponents offered multiple dates and times on different days, the Company’s actions demonstrate that it did not intend to schedule any of the offered meetings, regardless.

In closing, we petition Staff to offer clarity on the “dates and times” phrase used in Rule 14a-8(b)(1)(iii). We sense that the broadest and most investor-centric determination would be to side with the Proponents. However, even if Staff feels the Company’s newly-formed interpretation should become a standard, we request that such clarification be conveyed in a future release or in some other forward-looking manner, and not by denying these principled and conscientious Proponents access to the 2024 proxy because of an issue that **(a)** has never before been examined; **(b)** could not have been foreseen; and which **(c)** Proponents had no hand in creating.

We thank Staff for its time in relation to this matter. We would be happy to provide additional information and to answer any questions that you may have regarding this subject.

Sincerely,
/Bruce Herbert/

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

cc: Ron Mueller, Gibson Dunn
David Zapolsky, Amazon.com
Mark Hoffman, Amazon.com
Proponent(s) and Co-filer(s)

enc: Copy of Shareholder Proposal on Lobbying Misalignment with Climate Goals

Assess Misalignment Between Amazon's Climate Goals and Its Lobbying Efforts

Amazon.com Inc. ("Amazon" or "Company") pays trade association dues and other membership fees¹ to organizations that consistently doubt the scientific consensus on climate change.²

The Company asserts that its lobbying and advocacy activities are "aligned with [Net Zero targets and] the Paris Agreement goals"³, noting that it "advocate[s] in support of public policy that [addresses] clean energy, sustainable transportation, and other decarbonizing solutions."⁴ However, in contrast, Amazon also admits that its "membership in certain organizations may... be viewed as indirectly funding positions that are inconsistent with [our] views on climate change and the Paris Agreement goals."⁵

Without discussing the trade-offs, Amazon acknowledges misalignment between its policy positions and those of the third parties representing the Company, but broadly asserts that the benefits of such relationships – despite misalignments with core Company goals – outweigh the risk.⁶ Amazon claims to discuss these misalignments with the third parties involved,⁷ but provides insufficient detail for investors to evaluate whether these assertions make sense. Further, Amazon discloses sporadic and incomplete details on its direct climate lobbying activities.

While Amazon publicly notes several examples of positive direct lobbying (i.e., lobbying that aligns with the Paris Agreement's goals), the Company has refused to disclose the policy positions, actions, assessment framework, or escalation considerations that would be necessary for investors to analyze and address the risk of misalignment in Amazon's lobbying activities overall.

Lobbying alignment matters because dangerous gaps persist between national climate targets and the actions required to meet them – and corporate lobbying that stalls robust action and allows this implementation gap to rise represents a threat to market stability. "As global temperatures and greenhouse gas emissions break records, the latest Emissions Gap Report... finds that current pledges under the Paris Agreement put the world on track for a 2.5-2.9°C temperature rise".⁸ Shareholders believe Amazon's current business model would face significant jeopardy under such a scenario.

Corporate lobbying that is inconsistent with Paris Agreement goals poses escalating and systemic risk to companies and their investors. Shareholders need clear, credible information on whether Amazon's direct and indirect lobbying is aligned with the Company's stated climate targets – because evidence shows that some companies tout their climate efforts while allowing the organizations and initiatives they support to block genuine climate progress.

THEREFORE, BE IT RESOLVED: Amazon shareholders request that the Board report publicly on its framework for identifying and addressing misalignment between Amazon's lobbying and policy influence activities and positions, and its Net Zero (emissions) climate commitments (done at reasonable cost, omitting confidential or proprietary information). This report should cover activities done both directly and indirectly through trade associations, coalitions, alliances, and social welfare organizations ("Associations"), and reference the criteria used to assess alignment, the escalation strategies employed to address misalignment, and the circumstances under which escalation strategies are used (e.g., timeline, sequencing, and degree of influence over an Association).

~ ~ ~

¹ https://s2.q4cdn.com/299287126/files/doc_downloads/2021/political_engagement/2021-Political-Engagement-Statement.pdf; <https://lobbymap.org/influencer/California-Chamber-of-Commerce-5bd0824487d9cdacdc577e0af93089ed>

² <https://www.aei.org/articles/what-we-really-know-about-climate-change>

³ https://s2.q4cdn.com/299287126/files/doc_downloads/2022/Note-on-Alignment-with-Paris-Agreement.pdf

⁴ Ibid.

⁵ Ibid.

⁶ https://s2.q4cdn.com/299287126/files/doc_downloads/2022/Note-on-Alignment-with-Paris-Agreement.pdf

⁷ Ibid.

⁸ <https://climateactiontracker.org/global/cat-emissions-gaps>

⁹ <https://www.unep.org/news-and-stories/press-release/nations-must-go-further-current-paris-pledges-or-face-global-warming>; <https://www.unep.org/resources/emissions-gap-report-2023>

March 20, 2024

VIA ONLINE PORTAL SUBMISSION

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

Re: *Amazon.com, Inc.*
Shareholder Proposal of Eric and Emily Johnson, et al.
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

This letter relates to the no-action request (the “No-Action Request”) submitted to the staff of the Division of Corporation Finance (the “Staff”) on January 22, 2024 on behalf of our client, Amazon.com, Inc. (the “Company”), in response to the shareholder proposal (the “Proposal”) and statement in support submitted by Newground Social Investment, spc (“Newground”) on behalf of Eric & Emily Johnson, Jack & Erin Chen, the Fergus Foundation, Judith Herman, Rebecca Kelley & David Edelstein, Bryce Mathern, Eric Menninga, and Mercy Rome & Canuche Terranella (collectively, the “Newground Proponents”), and by the Sisters of the Presentation of the Blessed Virgin Mary of Aberdeen, South Dakota (the “Sisters of Presentation”); and the Sisters of St. Joseph of Peace (the “Sisters of St. Joseph,” collectively, the “Proponents”). The No-Action Request sets forth the basis for our view that the Proposal is properly excludable from the Company’s proxy statement and form of proxy for its 2024 Annual Meeting of Shareholders (collectively, the “2024 Proxy Materials”) pursuant to Rule 14a-8(b)(1)(iii) and Rule 14a-8(f)(1) because none of the Proponents provided the Company with an adequate written statement regarding the Proponents’ ability to meet with the Company to discuss the Proposal as prescribed by Rule 14a-8(b)(1)(iii).

On March 6, 2024, Newground submitted a response to the No-Action Request (the “Response Letter”). In the Response Letter, Newground argues that the requirement in Rule 14a-8(b)(1)(iii) for proponents to provide “business days and specific times that you are available to discuss the proposal with the company” should be interpreted to permit

Office of Chief Counsel
Division of Corporation Finance
March 20, 2024
Page 2

proponents to provide multiple times on only a single date for their engagement availability. Specifically, in the Response Letter Newground asserts:

[T]he Proponents' reasonable understanding of the language that does appear in Rule 14a-8(b)(1)(iii) is that multiple "dates and times" can logically occur on the same date.

Newground's reading is not supported by the plain language of Rule 14a-8(b)(1)(iii), which expressly refers to "*business days and specific times*" (emphasis added). Moreover, Newground's attempt to read "business days and specific times" as meaning multiple times on a single day is contradicted by the Commission's statement that "[s]hareholder-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 *Procedural Requirements and Resubmission Thresholds under Exchange Act Rule 14a-8*, Release No. 89964, at 50 (Sept. 23, 2020) (the "2020 Adopting Release") (emphasis added).¹ The deficiency notice sent to the parties clearly described the rule's requirements and stated what the Proponents needed to do to remedy the defect.² See Exhibit B to the No-Action Request. Notwithstanding the clear language of the rule and the explanation in the deficiency notice, the Proponents never cured the deficiency.³

The Response Letter offers four "considerations" in its request that the Staff ignore both the language of Rule 14a-8(a)(1)(iii) and the Proponents' failure to cure their deficiency after receiving clear, timely, and proper notice of the deficiency. While we do not believe the considerations bear on the merits of the No-Action Request, we are responding to them to

¹ In the Response Letter, Newground appears to attempt to argue that "dates and times" has a different meaning than "days and times," but both Rule 14a-8(b)(1)(iii) and the foregoing Commission statement use those terms interchangeably. Regardless of whether referring to "business days" or "dates," Rule 14a-8(b)(1)(iii) and the Commission consistently speak in terms of the plural, referring to "days" or "dates," and do not reference the singular noun.

² Specifically, after quoting the rule's reference to "business days and specific times," the deficiency letter stated, "[w]e believe the statement that Newground provided that the Proponents are 'available to meet with the Company via teleconference on Friday, December 22, 2023 for twenty minutes between 9am-10am Pacific Time or between 1pm-2pm Pacific Time' is not adequate because it only provides one business day, instead of 'business days' that the Proponents are available for an engagement meeting." See Exhibit B to the No-Action Request.

³ We note that the Company received the Proposal from Newground on behalf of the Newground Proponents, and separately from the Sisters of Presentation and the Sisters of St. Joseph. The Response Letter does not address the Company's arguments raised in the No-Action Request with respect to the failure of both the Sisters of Presentation and the Sisters of St. Joseph to provide engagement availability.

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March 20, 2024
Page 3

correct the factual record because each of them reflect circumstances of Newground's and the Proponents' own making. The Response Letter emphasizes the difficulty of arranging an alternate date when all of the Proponents could be available to meet with the Company, but the timing of engagement meetings (as well as the timing of deficiency notices) is determined by when the Proponents submitted the Proposal, which was within their control. Moreover, Rule 14a-8(b)(1)(iii) provides a solution by allowing co-filers to "[i]dentify 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 Proponents in fact designated a lead filer in their January 3, 2024 response to the Company's December 21, 2023 deficiency notice. At the time of their January 3, 2024 response to the deficiency notice, there remained five business days which the designated lead filer could have proposed for an engagement meeting, but the lead filer never provided an additional date of availability for engagement with the Company. The Response Letter suggests that the Company could have contacted someone by email to arrange a meeting and focuses on the date that the Company's deficiency notice was delivered to Newground. However, Newground has insisted that the Company not contact the Proponents directly and only communicate through Newground. *See Attachment A*. In fact, we attempted to contact Newground by email on December 21 and December 22, but Newground never acknowledged receipt of the communications. *See Attachment B*. We also sent two copies of the deficiency notice to Newground via UPS, one with signature confirmation and one without. As shown in Exhibit B to the No-Action Request, the copy for which signature confirmation was not requested was delivered to Newground on December 22 (copies of the deficiency notice also were sent to each of the Newground Proponents and all were delivered on December 22). The tracking information for the copy that was sent with signature confirmation, which can be viewed on UPS's website for tracking number 1Z9754630191031744, shows that delivery attempts were made on December 22 and on December 26, but that Newground's offices were closed on those dates.

Finally, Newground's offer for it, as the Proponents' representative, to meet with the Company does not satisfy the letter or intent of Rule 14a-8(b)(1)(iii). In the 2020 Adopting Release, the Commission stated, "[t]he contact information and availability must be the shareholder-proponent's, and not that of the shareholder's representative, if any." Explaining this requirement, the Commission stated, "a shareholder-proponent who elects to require a company to include a proposal in its proxy statement . . . should be willing and available to discuss the proposal with the company and not simply rely on its representative to do so." The deficiency notice clearly stated that an offer by the Proponents' representative to meet with the Company did not satisfy the rule, and yet the Proponents and their subsequently designated lead filer never offered another date to meet with the Company.

GIBSON DUNN

Office of Chief Counsel
Division of Corporation Finance
March 20, 2024
Page 4

Based upon the foregoing analysis, the Company intends to exclude the Proposal from its 2024 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.
Bruce Herbert, Newground Social Investment
Natalie Wasek, Seventh Generation Interfaith, Inc.
Alexis Fleming, Sisters of St. Joseph of Peace
team@newground.net

ATTACHMENT A

From: Bruce Herbert [REDACTED] **On Behalf Of** Newground Team
Sent: Friday, January 19, 2024 4:38 PM
To: Twu, Victor <VTwu@gibsondunn.com>; Mueller, Ronald O. <RMueller@gibsondunn.com>; David Zapolsky - AMZN [REDACTED] Mark Hoffman - AMZN
Cc: Newground Team <team@newground.net>
Subject: AMZN. Instruction Regarding No Correspondence to Proponents.
Importance: High

[WARNING: External Email]

Seattle | Fri 1/19/2024

Dear Mr. Twu, Mr. Mueller, Mr. Zapolsky, and Mr. Hoffman:

Please observe the written instruction from each Proponent (Chen, Fergus Foundation, Herman, Johnson, Kelley & Edelstein, Mathern, Menninga, and Rome) to direct all correspondence to Newground, and refrain from sending any further correspondence, by any means, to them.

Thank you.

Sincerely, . . . Bruce Herbert

Bruce Herbert, AIF
Newground Social Investment
[REDACTED] :: team@newground.net

<<<<<< >>>>>>

ATTACHMENT B

From: Twu, Victor <VTwu@gibsondunn.com>
Sent: Thursday, December 21, 2023 12:23 PM
To: [REDACTED]
Cc: team@newground.net; Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: AMZN. Amazon.com, Inc. Deficiency Notice (B. Herbert)

Mr. Herbert –

On behalf of Amazon.com, Inc., attached please find correspondence regarding the shareholder proposal submitted by Newground Social Investment purportedly on behalf of (a) Jack & Erin Chen (the “Chens”); (b) the Fergus Foundation; (c) Judith Herman; (d) Eric & Emily Johnson (the “Johnsons”); (e) Rebecca Kelley & David Edelstein; (f) Bryce Mathern; (g) Eric Menninga; and (h) Mercy Rome. A paper copy of this correspondence is being delivered to you via UPS as well each of the purported shareholder-proponents.

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

Delivery to these recipients or groups is complete, but no delivery notification was sent by the destination server:

[REDACTED]

team@newground.net (team@newground.net)

Subject: AMZN. Amazon.com, Inc. Deficiency Notice (B. Herbert)

From: Twu, Victor <VTwu@gibsondunn.com>
Sent: Friday, December 22, 2023 4:26 PM
To: [REDACTED]
Cc: team@newground.net; Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: RE: AMZN. Amazon.com, Inc. Deficiency Notice (B. Herbert)

Mr. Herbert –

I am following up on the request below regarding confirmation of receipt of our correspondence. For your convenience, I have re-attached the correspondence to this email as well.

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

From: Twu, Victor <VTwu@gibsondunn.com>
Sent: Thursday, December 21, 2023 12:23 PM
To: [REDACTED]
Cc: [team@newground.net](#); Mueller, Ronald O. <[RMueller@gibsondunn.com](#)>
Subject: AMZN. Amazon.com, Inc. Deficiency Notice (B. Herbert)

Mr. Herbert –

On behalf of Amazon.com, Inc., attached please find correspondence regarding the shareholder proposal submitted by Newground Social Investment purportedly on behalf of (a) Jack & Erin Chen (the “Chens”); (b) the Fergus Foundation; (c) Judith Herman; (d) Eric & Emily Johnson (the “Johnsons”); (e) Rebecca Kelley & David Edelstein; (f) Bryce Mathern; (g) Eric Menninga; and (h) Mercy Rome. A paper copy of this correspondence is being delivered to you via UPS as well each of the purported shareholder-proponents.

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

Delivery to these recipients or groups is complete, but no delivery notification was sent by the destination server:

[REDACTED]

team@newground.net (team@newground.net)

Subject: RE: AMZN. Amazon.com, Inc. Deficiency Notice (B. Herbert)

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

Sent: Friday, January 12, 2024 4:10 PM

To: [REDACTED]

Cc: team@newground.net; Mueller, Ronald O. <RMueller@gibsondunn.com>

Subject: AMZN. Amazon.com, Inc. Second Deficiency Notice (B. Herbert)

Mr. Herbert –

On behalf of Amazon.com, Inc., attached please find additional correspondence regarding the shareholder proposal submitted by Newground Social Investment purportedly on behalf of (a) Jack & Erin Chen; (b) the Fergus Foundation; (c) Judith Herman; (d) Eric & Emily Johnson; (e) Rebecca Kelley & David Edelstein; (f) Bryce Mathern; (g) Eric Menninga; and (h) Mercy Rome. Paper copies of this correspondence is being delivered to you via UPS as well each of the purported shareholder-proponents.

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

Delivery to these recipients or groups is complete, but no delivery notification was sent by the destination server:

[REDACTED]

team@newground.net (team@newground.net)

Subject: AMZN. Amazon.com, Inc. Second Deficiency Notice (B. Herbert)

VIA ELECTRONIC DELIVERY: www.sec.gov/forms/shareholder-proposal
Gibson Dunn <[REDACTED]@gibsondunn.com>
Ron Mueller - GD <[REDACTED]@gibsondunn.com>
David Zapolsky - AMZN <[REDACTED]@amazon.com>
Mark Hoffman - AMZN <[REDACTED]@amazon.com>

March 22, 2024

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

Re: Amazon.com, Inc.

**Stockholder Proposal on Lobbying Misalignment with Climate Goals
Securities Exchange Act of 1934 – Rule 14a-8**

**Proponents: Jack & Erin Chen | the Fergus Foundation | Judith Herman |
Eric & Emily Johnson | Rebecca Kelley & David Edelstein |
Bryce Mathern | Eric Menninga | Mercy Rome**

**Co-Filed by: The Sisters of the Presentation of the Blessed Virgin Mary
The Sisters of St. Joseph of Peace**

Ladies & Gentlemen:

We are in receipt of an additional letter dated 3/20/2024 (the “**Supplemental Letter**”) from Ronald Mueller of Gibson Dunn on behalf of Amazon.com, Inc. (the “**Company**”), which further elaborates on the Company’s 1/22/2024 no-action request (the “**No-Action Request**”).

In accordance with Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008), a copy of this correspondence is being concurrently furnished to both the Company and to its outside counsel, Gibson Dunn.

Newground Social Investment (“**Newground**”) sees no need to burden Staff with additional argumentation, and stands by its 3/6/2024 correspondence (the “**Response**”). Suffice it to say:

1. Our Response seeks to serve investors and issuers alike by establishing a precedent that prevents further conjecture and dispute regarding this topic.
2. The Company’s No-Action Request placed great weight on the precedential value of six determinations, each of which were shown to have no nexus.

3. The Company's argumentation hinges on, (a) separating the phrase "dates and times" into out-of-context parts, rather than considering the common sense meaning of the phrase as a whole; then (b) treating Rule 14a-8 (the "Rule") as if the word "days" had been published instead of the word "dates".
4. Investors maintain that offering the Company six date-and-time combinations reasonably fulfils the "dates and times" wording of the Rule; and likewise, that the "more than one date and time" language cited from Release No. 34-89964 (Sept. 23, 2020) also supports the interpretation and six date-and-time meeting alternatives offered by Proponents.
5. In its Supplemental Letter, Gibson Dunn insists that Proponents – on exceedingly short notice in the days between Christmas and New Year's – should have dispensed one more meeting date. Let us see this as the red herring that it is.

Mr. Mueller's insistence *does not further the mandate of the Rule* – which is to foster issuer dialogue with investors. Rather, his actions are *diametrically opposed to the Rule's intent*, designed to create an objection for the purpose of an issuer *avoiding* issuer dialogue with its investors.

As evidence, despite Proponents' repeated expressions of desire to dialogue (over a 3-year period), the Company has neither offered nor accepted an offer to meet with these investors since January 2022.

In closing, Proponents respectfully request that Staff either determine in investors' favor, or convey clarification around this wording in a future release that does not harm Proponents in the current instance – or prevent stockholders from considering a proposal that in 2023 garnered an impressive 24% vote.

We thank Staff for its time in relation to this matter. We would be happy to provide additional information or answer any questions that you may have.

Sincerely,


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

cc: Ron Mueller, Gibson Dunn
David Zapolsky, Amazon.com
Mark Hoffman, Amazon.com
Proponent(s) and Co-filer(s)