



DIVISION OF  
CORPORATION FINANCE

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

February 1, 2024

Ronald O. Mueller  
Gibson, Dunn & Crutcher LLP

Re: Amazon.com, Inc. (the "Company")  
Incoming letter dated January 31, 2024

Dear Ronald O. Mueller:

This letter is in regard to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by the Lowe MacConnel Trust (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. Your letter indicates that the Proponent has withdrawn the Proposal and that the Company therefore withdraws its January 22, 2024 request for a no-action letter from the Division. Because the matter is now moot, we will have no further comment.

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

Sincerely,

Rule 14a-8 Review Team

cc: Jared Goodman  
People for the Ethical Treatment of Animals  
Foundation

January 22, 2024

VIA ONLINE PORTAL SUBMISSION

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

Re: *Amazon.com, Inc.*  
*Shareholder Proposal of Lowe MacConnel Trust and Jean Lowe*  
*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 and statement in support thereof (the “Proposal”) submitted by People for the Ethical Treatment of Animals (the “Representative”) on behalf of Lowe MacConnel Trust (the “Trust”), and subsequently submitted by the Representative on behalf of Jean Lowe, an individual (“Ms. Lowe”).

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 Representative.

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

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## BASES FOR EXCLUSION

We hereby respectfully request that the Staff concur in our view that the Proposal may be excluded from the 2024 Proxy Materials pursuant to:

- Rule 14a-8(b) and Rule 14a-8(f)(1) because the Trust failed to establish the requisite eligibility to submit the Proposal despite the Company’s proper and timely request for such information; and
- Rule 14a-8(e)(2) because the Representative submitted the Proposal on behalf of Ms. Lowe after the deadline for submitting shareholder proposals for inclusion in the 2024 Proxy Materials.

## BACKGROUND

The Representative submitted the Proposal to the Company on behalf of the Trust (the “Trust Submission”) via email on December 8, 2023 (the “Trust Submission Date”), which was received by the Company on the same date. *See Exhibit A.* The Trust Submission also included:

- (1) a cover letter dated December 8, 2023 from the Representative, which stated that the Proposal was submitted “on behalf of Lowe MacConnel Trust”;
- (2) a letter dated December 8, 2023 signed by Ms. Lowe and Kim Robert MacConnel, both in their capacity as trustees of the Trust, stating (among other things) that the Proposal “is being submitted on behalf of Lowe MacConnel Trust” and that “enclosed is a letter from Lowe MacConnel Trust’s brokerage firm—Charles Schwab and Co. Inc.—confirming the Lowe MacConnel Trust’s ownership of . . . Amazon Inc. [*sic*] common stock” (the “Trust Letter”); and
- (3) a letter dated December 8, 2023 from Charles Schwab, which was addressed to “Jean Lowe” and purported to demonstrate Ms. Lowe’s ownership of Company shares (the “First Broker Letter”).

*See Exhibit A.*

The Trust Submission contained several procedural deficiencies. On December 21, 2023, which was within 14 calendar days of the date the Company received the Proposal, the Company emailed a deficiency notice (the “Deficiency Notice”) to the Representative. *See Exhibit B.* On December 22, 2023, the Representative confirmed receipt of the Deficiency Notice via email. *See Exhibit C.*

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The Deficiency Notice notified the Representative of the requirements of Rule 14a-8, identifying deficiencies in the Trust Submission, including those related to proof of continuous ownership (Part 2). The Deficiency Notice also identified two other procedural defects under Rule 14a-8: (i) the authorization letter did not include the Trust's statement supporting the Proposal (Part 1), and (ii) the statement of engagement availability addressed only the availability of the Representative and did not include the Trust's contact information (Part 3).

The Deficiency Notice explained the steps required to cure each of the deficiencies, and stated that the Commission's rules required any response to the Deficiency Notice to be postmarked or transmitted electronically no later than 14 calendar days from the date the Deficiency Notice is received. The Deficiency Notice also included a copy of Rule 14a-8, Staff Legal Bulletin No. 14F (Oct. 18, 2011) ("SLB 14F"), and Staff Legal Bulletin No. 14L (Nov. 3, 2021) ("SLB 14L").

Part 2 of the Deficiency Notice informed the Representative that correspondence received from the Representative did not include sufficient documentation evidencing the Trust's proof of continuous ownership, as required under Rule 14a-8(b), stating specifically:

- the ownership requirements ("Ownership Requirements") of Rule 14a-8(b) for shareholders proposals submitted to a company pursuant to Rule 14a-8;
- that, according to the Company's stock records, the Trust was not the record owner of sufficient shares to satisfy any of the Ownership Requirements;
- the type of statement or documentation necessary to demonstrate beneficial ownership under Rule 14a-8(b), including "a written statement from the 'record' holder of the [Trust's] shares (usually a broker or a bank) verifying that, at the time the [Trust] submitted the Proposal (the Submission Date), the [Trust] continuously held the requisite amount of Company shares to satisfy at least one of the Ownership Requirements above"; and
- that the First Broker Letter "is insufficient because it does not address ownership of Company shares by the Proponent (*i.e.*, Lowe MacConnel Trust) and therefore does not demonstrate that the [Trust] has satisfied any of the Ownership Requirements. Instead, the [First Broker Letter] only addresses the ownership of Company shares by Jean Lowe, an individual."

In response to the Deficiency Notice, the Representative submitted the Proposal to the Company on behalf of Ms. Lowe via email on December 27, 2023 (the "Lowe Submission") containing the following:

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- (1) a letter dated December 27, 2023 from Ms. Lowe, in her individual capacity, stating (among other things) that “I, Jean Lowe, am the proponent” (the “Lowe Letter”); and
- (2) a letter dated December 26, 2023 from Charles Schwab, which was addressed to Ms. Lowe and purported to demonstrate Ms. Lowe’s ownership of Company shares (the “Second Broker Letter”).

See Exhibit D.

As of the date of this letter, we have not received any other correspondence from the Trust or the Representative providing sufficient proof that the Trust had satisfied any of the Ownership Requirements or curing the other deficiencies identified in the Deficiency Letter. In addition, the Lowe Submission was received by the Company after December 15, 2023, the deadline for submitting shareholder proposals for inclusion in the 2024 Proxy Materials. Therefore, as explained in more detail below, neither the Trust Submission nor the Lowe Submission has satisfied the requirements of Rule 14a-8.

## ANALYSIS

### **I. The Proposal May Be Excluded Under Rule 14a-8(b) And Rule 14a-8(f)(1) Because The Trust Failed To Establish The Requisite Eligibility To Submit The Proposal Despite Timely And Proper Notice.**

The Company may exclude the Proposal under Rule 14a-8(f)(1) because the Trust failed to substantiate its eligibility to submit the Proposal in compliance with Rule 14a-8(b). Rule 14a-8(b) requires that the Trust demonstrate that it has continuously owned at least:

- (1) \$2,000 in market value of the Company’s shares entitled to vote on the Proposal for at least three years preceding and including the Trust 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 Trust 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 Trust Submission Date.

Further, Staff Legal Bulletin No. 14 (July 13, 2001) (“SLB 14”) specifies that when the shareholder is not the registered holder, the shareholder “is responsible for proving his or her eligibility to submit a proposal to the company.” See Section C.1.c., SLB 14.

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, including failing to verify that the proponent has satisfied

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one of the ownership requirements under Rule 14a-8(b), 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.

Here, the Representative identified the Trust as the proponent of the Proposal in the cover letter included with the Trust Submission on December 8, 2023, stating that the Proposal was “submitted by People for the Ethical Treatment of Animals (PETA) on behalf of Lowe MacConnel Trust.” The accompanying Trust Letter stated that the Proposal “is being submitted on behalf of Lowe MacConnel Trust” and that “enclosed is a letter from Lowe MacConnel Trust’s brokerage firm—Charles Schwab and Co. Inc.—confirming the Lowe MacConnel Trust’s ownership of . . . Amazon Inc. [*sic*] common stock.” The First Broker Letter, however, was addressed to “Jean Lowe” and purported to verify *Ms. Lowe’s* ownership of Company shares as of the Trust Submission Date, but did not speak to *the Trust’s* ownership of the Company shares. See Exhibit A.

Accordingly, with the Deficiency Notice, which was sent to the Representative within 14 days of receipt of the Trust Submission, the Company timely notified the Trust of the defect, and specifically identified why the First Broker Letter was not sufficient to satisfy any of the ownership requirements under Rule 14a-8(b), stating:

The December 8, 2023 letter from Charles Schwab . . . that you provided is insufficient because it does not address ownership of Company shares by the [Trust] and therefore does not demonstrate that the [Trust] has satisfied any of the Ownership Requirements. Instead, the [First Broker Letter] only addresses the ownership of Company shares *by Jean Lowe, an individual*.

See Exhibit B (emphasis added). In response to the Deficiency Notice, neither the Trust nor the Representative provided any documentary support verifying the Trust’s ownership of Company shares. Rather, the Representative attempted to change the proponent on whose behalf it submitted the Proposal by including the Lowe Letter, which identified Ms. Lowe as the proponent of the Proposal instead of the Trust, and the Second Broker Letter, which again purported to verify Ms. Lowe’s ownership of the Company shares. Notably, the Lowe Letter claimed that the Trust could have satisfied the ownership requirements of Rule 14a-8(b), but did not attach a broker’s letter demonstrating satisfaction of one of the Ownership Requirements.<sup>1</sup> See Exhibit D. The 14-day period to respond to the Deficiency Notice expired on January 4, 2024, and as of the date of this letter, the Company has not

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<sup>1</sup> In addition, under amendments to Rule 14a-8 adopted by the Commission in 2020, shareholders are not permitted to aggregate their share ownership for purposes of satisfying one of the Ownership Requirements. See *Procedural Requirements and Resubmission Thresholds under Exchange Act Rule 14a-8*, Release No. 34-89964, at 33-34, n.94 (Sept. 23, 2020), <https://www.sec.gov/rules/final/2020/34-89964.pdf>.

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received any other correspondence from the Trust or the Representative addressing this deficiency with respect to the Trust Submission. Accordingly, the Trust has failed to supply, within 14 days of receipt of the Deficiency Notice, any documentary support evidencing that the Trust satisfied any of the Ownership Requirements.

The Staff has consistently concurred with the exclusion of shareholder proposals when proponents have failed, following a timely and proper request by a company, to timely furnish evidence of eligibility to submit the shareholder proposal pursuant to Rule 14a-8(b) and Rule 14a-8(f)(1). See *The Home Depot, Inc.* (avail. Mar. 9, 2023) (concurring with the exclusion of a shareholder proposal under Rule 14a-8(b) and Rule 14a-8(f) when the proponent failed to provide any documentary evidence of ownership of Company shares and noting that “[a]s required by Rule 14a-8(f), the [c]ompany notified the [p]roponent of the problem, and the [p]roponent failed to adequately correct it”); *Exxon Mobil Corp.* (avail. Feb. 13, 2017) (concurring with the exclusion of a shareholder proposal under Rule 14a-8(b) and Rule 14a-8(f) and noting that “the proponent appears to have failed to supply, within 14 days of receipt of ExxonMobil’s request, documentary support sufficiently evidencing that she satisfied the minimum ownership requirement for the one-year period required by rule 14a-8(b)”); *Cisco Systems, Inc.* (avail. Jul. 11, 2011) (same); *I.D. Systems, Inc.* (avail. Mar. 30, 2011) (same); *Amazon.com, Inc.* (avail. Mar. 29, 2011) (same); *Yahoo! Inc.* (avail. Mar. 24, 2011) (same); *Alcoa Inc.* (avail. Feb. 18, 2009) (same); *Qwest Communications International, Inc.* (avail. Feb. 28, 2008) (same); *Occidental Petroleum Corp.* (avail. Nov. 21, 2007) (same); *General Motors Corp.* (avail. Apr. 5, 2007) (same); *Yahoo! Inc.* (avail. Mar. 29, 2007) (same); *CSK Auto Corp.* (avail. Jan. 29, 2007) (same); *Motorola, Inc.* (avail. Jan. 10, 2005) (same); *Johnson & Johnson* (avail. Jan. 3, 2005) (same); *Intel Corp.* (avail. Jan. 29, 2004) (same); *Moody’s Corp.* (avail. Mar. 7, 2002) (same).

As discussed above, and consistent with *Home Depot* and the other precedent cited, the Company satisfied its obligation under Rule 14a-8 to timely notify the Trust of the lack of sufficient documentary evidence of its ownership of Company shares by timely providing the Representative with the Deficiency Notice, clearly identifying the deficiency and specifically explaining the steps required to correct the deficiency.<sup>2</sup> The Deficiency Notice also included copies of Rule 14a-8, SLB 14F, and SLB 14L. Despite the Company’s timely Deficiency Notice, the Trust (through the Representative) failed to provide any documentary evidence of its ownership of Company shares within 14-days after receipt of the Deficiency Notice (and

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<sup>2</sup> SLB 14L states that the Staff believes companies should send a second deficiency notice “if the company previously sent a deficiency notice prior to receiving the proponent’s proof of ownership if such deficiency notice did not identify the specific defect(s).” Here, the Deficiency Notice was sent after receiving the Trust’s purported proof of ownership and the Deficiency Notice identified the specific defects with the proof of ownership. Accordingly, the Staff’s views in SLB 14L are not applicable to the present situation.

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in fact failed to address any of the deficiencies identified in the Deficiency Notice), and has therefore not demonstrated eligibility under Rule 14a-8 to submit the Proposal.

**II. The Proposal May Be Excluded Pursuant To Rule 14a-8(e)(2) Because The Lowe Submission Was Received By The Company At Its Principal Executive Offices After The Deadline For Submitting Shareholder Proposals For Inclusion In The 2024 Proxy Materials.**

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

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

The deadline is calculated in the following manner if the proposal is submitted for a regularly scheduled annual meeting. The proposal must be received at the company’s principal executive offices not less than 120 calendar days before the date of the company’s proxy statement released to shareholders in connection with the previous year’s annual meeting.<sup>3</sup>

SLB 14, Section C.3.b indicates that, to calculate the deadline, a company should “[i] start with the release date disclosed in the previous year’s proxy statement; [ii] increase the year by one; and [iii] count back 120 calendar days.” Consistent with this guidance, to calculate the deadline for receiving shareholder proposals submitted for the Company’s 2024 Annual Meeting of Shareholders, the Company (i) started with the release date of its 2023 Proxy Statement (*i.e.*, April 13, 2023), (ii) increased the year by one (*i.e.*, April 13, 2024), and (iii) counted back 120 calendar days. As per SLB 14, Section C.3.b, “day one” for purposes

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<sup>3</sup> Also under Rule 14a-8(e)(2), “if the company did not hold an annual meeting the previous year, or if the date of this year’s annual meeting has been changed by more than 30 days from the date of the previous year’s meeting, then the deadline is a reasonable time before the company begins to print and send its proxy materials.” This portion of Rule 14a-8(e)(2) is not applicable here because the Company’s 2023 Annual Meeting of Shareholders was held on May 24, 2023, and the Company’s 2024 Annual Meeting of Shareholders will be held within 30 days of the anniversary of that date.



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of this calculation was April 12, 2024, resulting in a deadline for receiving shareholder proposals submitted for inclusion in the Company's 2024 Proxy Materials of December 15, 2023, as disclosed on page 116 of the 2023 Proxy Statement.<sup>4</sup>

The Staff strictly construes the deadline for shareholder proposals under Rule 14a-8, permitting companies to exclude from proxy materials those proposals received at companies' principal executive offices after the deadline. *See, e.g., Etsy, Inc.* (avail. Apr. 19, 2022) (concurring with the exclusion of a proposal received one day after the submission deadline); *Walgreens Boots Alliance, Inc.* (avail. Oct. 12, 2021) (concurring with the exclusion of a proposal received two days after the submission deadline); *Hewlett Packard Enterprise Co.* (avail. Jan. 15, 2021) (concurring with the exclusion of a proposal received two days after the submission deadline); *DTE Energy Co. (Moore)* (avail. Dec. 18, 2018) (concurring with the exclusion of a proposal received two days after the submission deadline); *Verizon Communications, Inc.* (avail. Jan. 4, 2018) (concurring with the exclusion of a proposal received one day after the submission deadline); *Dean Foods Co.* (avail. Jan. 27, 2014) (concurring with the exclusion of a proposal received three days after the submission deadline); *PepsiCo, Inc.* (avail. Jan. 3, 2014) (same).

Here, the Company properly disclosed in its 2023 Proxy Statement the deadline of December 15, 2023 for receipt of shareholder proposals for its 2024 Annual Meeting of Shareholders. However, as noted above and as shown in Exhibit D to this letter, the Lowe Submission was received on December 27, 2023, 12 days after the Company's properly calculated and noticed deadline for shareholder proposals for inclusion in the 2024 Proxy Materials had passed.

The Staff previously has concurred with the exclusion of a proposal as untimely when the proposal was submitted to a company prior to the applicable deadline and the representative sought to utilize a different proponent for the same proposal in response to the company's timely deficiency notice. In *Bristol-Myers Squibb Co.* (avail. Jan. 22, 2018), the company received a shareholder proposal from John Chevedden on November 20, 2017 for inclusion

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<sup>4</sup> On April 13, 2023, the Company filed with the Commission, and commenced distribution to its shareholders of, a proxy statement (the "2023 Proxy Statement") and form of proxy for its 2023 Annual Meeting of Shareholders. As required by Rule 14a-5(e), the Company included in the 2023 Proxy Statement the deadline for receiving shareholder proposals submitted for inclusion in the Company's proxy statement and form of proxy for the Company's next annual meeting, calculated in the manner prescribed in Rule 14a-8(e). Specifically, the following disclosure appeared on page 116 of the 2023 Proxy Statement:

To be considered for inclusion in the proxy statement and proxy card for the 2024 Annual Meeting, proposals of shareholders pursuant to Rule 14a-8 under the Securities Exchange Act of 1934 . . . must be submitted in writing to the Corporate Secretary of Amazon.com, Inc., at the address of our principal offices (see page 1 of this Proxy Statement), and must be received no later than 6:00 p.m., Pacific Time, on Friday, December 15, 2023 . . . .

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in the company's 2018 proxy materials. Mr. Chevedden's submission did not provide proof of his ownership of the company's shares. On November 22, 2017, the company sent Mr. Chevedden a deficiency notice identifying the deficiency, which Mr. Chevedden received on November 24, 2017. On December 6, 2017, which was after the company's November 23, 2017 deadline for shareholder proposals to be included in the company's 2018 proxy materials, Mr. Chevedden sent an identical proposal to the company via email, stating that Kenneth Steiner was the proponent and Mr. Chevedden was to serve as his proxy. The Staff concurred with the exclusion of the proposal first submitted by Mr. Chevedden under Rule 14a-8(b) and Rule 14a-8(f), stating that the "proponent appear[ed] to have failed to supply, within 14 days of receipt of the [c]ompany's request, documentary support sufficiently evidencing that he satisfied the minimum ownership requirement . . . as required by rule 14a-8(b)." The Staff also concurred with the exclusion of the same proposal subsequently submitted by Mr. Chevedden on behalf of Mr. Steiner as proxy under Rule 14a-8(e)(2), stating that "the [c]ompany received it after the deadline for submitting proposals."

Here, the Trust Submission, which identified the Trust as the proponent of the Proposal, did not include any documentary support evidencing the Trust's ownership of Company shares, but only provided the First Broker Letter which purported to verify Ms. Lowe's ownership of Company shares. In response to the Company's timely Deficiency Notice informing the Trust of the deficiency, the Representative did not attempt to cure the deficiencies identified in the Deficiency Notice, but instead submitted the Lowe Submission, which the Company received on December 27, 2023, attempting to substitute Ms. Lowe for the Trust as the proponent of the Proposal. In this regard, the Lowe Letter claimed that the First Broker Letter "conflated shareholder ownership in [Ms. Lowe's] IRA account and those held by the Lowe MacConnel Trust" and that "I, Jean Lowe, am the proponent." The Lowe Letter also attached the Second Broker Letter, which referenced a different account number than the First Broker Letter. The Lowe Submission is inconsistent with the materials included with the Trust Submission that clearly identified the Trust as the proponent, including the Trust Letter specifically stating that Ms. Lowe and Kim Robert MacConnel were acting in their capacity as the trustees of the Trust in authorizing the Representative to submit the Proposal on behalf of the Trust.<sup>5</sup>

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<sup>5</sup> Notably, the Second Broker Letter did not demonstrate that Ms. Lowe had continuously held sufficient shares to satisfy one of the Ownership Requirements, but instead addressed continuous ownership of only four shares of Company stock. However, under Rule 14a-8(f), a company need not provide notice of a deficiency if the deficiency cannot be remedied, "such as if [a shareholder] fails to submit a proposal by the company's properly determined deadline."

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As discussed above, as with the initial proponent in *Bristol-Myers Squibb Co.*, the Trust failed to supply documentary support sufficiently evidencing that it satisfied any of the ownership requirements under Rule 14a-8 and therefore has failed to demonstrate its eligibility to submit the Proposal. Similarly, the Lowe Submission improperly sought to switch the proponent of the Proposal from the Trust to Ms. Lowe after the Company's deadline for shareholder proposals submitted for inclusion in the 2024 Proxy Materials had passed. Consistent with the Staff's long-standing precedent of strictly construing the deadline for shareholder proposals under Rule 14a-8, because the Lowe Submission was received after the Company's deadline for shareholder proposals, the Proposal may be excluded pursuant to Rule 14a-8(e)(2).

### CONCLUSION

Accordingly, and consistent with the foregoing precedent, the Proposal is excludable because (1) the Trust has failed to supply sufficient documentary evidence to establish its ownership of Company shares satisfying one of the Ownership Requirements despite the Company's timely and proper notice under Rule 14a-8(b) and Rule 14a-8(f), and (2) the Lowe Submission was not received by the Company within the time frame required under Rule 14a-8(e)(2). 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](mailto:shareholderproposals@gibsondunn.com). If we can be of any further assistance in this matter, please do not hesitate to call me at (202) 955-8671, or Mark Hoffman, the Company's Vice President & Associate General Counsel and Assistant Secretary, at (206) 266-2132.

Sincerely,



Ronald O. Mueller

Enclosures

cc: Mark Hoffman, Amazon.com, Inc.  
Jared Goodman, People for the Ethical Treatment of Animals  
Lowe MacConnel Trust  
Jean Lowe

**EXHIBIT A**

**From:** Carrie Edwards <[REDACTED]>  
**Sent:** Friday, December 8, 2023 3:51 PM  
**To:** Zapolsky, David <[REDACTED]>; amazon-ir <[amazon-ir@amazon.com](mailto:amazon-ir@amazon.com)>  
**Subject:** [EXTERNAL] Shareholder proposal for Amazon.com, Inc.  
**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.

December 8, 2023

David A. Zapolsky  
Secretary  
Amazon.com, Inc.

Via e-mail: [REDACTED] [amazon-ir@amazon.com](mailto:amazon-ir@amazon.com)

Dear Mr. Zapolsky:

Please see the attached shareholder proposal submitted for inclusion in the proxy materials for the 2024 annual meeting.

These materials are being delivered via UPS Next Day Air Saver.

Please confirm receipt of this e-mail. Thank you.

Sincerely,  
Carrie Edwards

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**Carrie Edwards** (*she/her*)

Executive Assistant | Corporate Responsibility  
People for the Ethical Treatment of Animals (PETA)  
Ph: [REDACTED] | [REDACTED]



PEOPLE FOR  
THE ETHICAL  
TREATMENT  
OF ANIMALS

December 8, 2023

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

**Via UPS Next Day Air Saver**

Dear Mr. Zapolsky:

Attached to this letter is a shareholder proposal submitted by People for the Ethical Treatment of Animals (PETA) on behalf of Lowe MacConnel Trust for inclusion in the Amazon Inc. proxy statement for the 2024 annual meeting. Also enclosed is a letter from Jean Lowe and Kim Robert MacConnel—trustees of Lowe MacConnel Trust—authorizing PETA to act on its behalf, and a letter from the Lowe MacConnel Trust’s brokerage firm, Charles Schwab and Co. Inc, confirming the requisite common stock ownership, which Lowe MacConnel Trust intends to hold at least through and including the date of the 2024 shareholders meeting.

PETA is available to meet in person or via teleconference within 10-30 calendar days from the date of this letter, including the following in PST:

- 12/18: 9-11 a.m. & 12-2 p.m.
- 12/22: 9 a.m. – 2 p.m.
- 1/4: 9 a.m. – 12 p.m.

If there are any issues with this proposal being included in the proxy statement or if you need any further information, please contact PETA’s authorized representative Jared Goodman at PETA 2154 W. Sunset Blvd., Los Angeles, CA 90026, [REDACTED], or [REDACTED].

Sincerely,

Carrie Edwards, Executive Assistant  
PETA Corporate Responsibility

Enclosures: 2024 Shareholder Resolution  
Trustees’ statement  
Broker letter

Washington  
1536 16th St. N.W.  
Washington, DC 20036  
202-483-PETA

Los Angeles  
2154 W. Sunset Blvd.  
Los Angeles, CA 90026  
323-644-PETA

Norfolk  
501 Front St.  
Norfolk, VA 23510  
757-622-PETA

Info@peta.org  
PETA.org

Entities

- PETA Asia
- PETA India
- PETA France
- PETA Australia
- PETA Germany
- PETA Switzerland
- PETA Netherlands
- PETA Foundation (U.K.)

**WHEREAS:**

Whole Foods claims to lead the industry in responsible sourcing, proudly stating on its website, “[W]e take pride in what we do sell and even more in what we don’t. ... Before they go in your cart, they go through us.”

Despite such assertions, Whole Foods is selling products linked to unethical practices, including the use of cruel, exploitative monkey labor in Thailand’s coconut milk industry.

Between 2019 and 2022, PETA Asia conducted three extensive investigations that included 143 locations across 14 provinces in Thailand. After PETA Asia’s first investigation, the Thai government and coconut milk producers claimed that monkeys were no longer being used in the making of exported products; however, investigators have confirmed that the abuse of primates for coconuts remains rampant.

In the Thai coconut milk industry, endangered pig-tailed macaques are illegally snatched from the wild and forced into “monkey schools,” where handlers use intimidation and abuse to force them to obey. When their training is complete, the monkeys are sold to coconut pickers. Tethered by the neck with a metal collar, the monkeys are forced to climb up and down trees and pick heavy coconuts all day. They’re chained for extended periods, condemned to a lifetime of misery on barren or trash-strewn patches of dirt with almost no protection from the elements.

Although Whole Foods has denied sourcing coconut milk that uses monkey labor for its own brand, PETA exposés demonstrate that it is nearly impossible to guarantee that any coconut milk from Thailand is exempt from this abuse. Due to the extensive media coverage and intense international pressure to stop this inhumane practice, Thai coconut industry insiders have turned to hiding monkey labor. One broker even admitted to investigators that with no oversight, coconut pickers simply lie. And Whole Foods continues to sell coconut milk from other brands implicated in the investigations.

Given the extensive use of forced monkey labor in Thailand, the wide availability of coconut milk sourced from countries that do not use monkey labor, and the Thai coconut industry’s dishonesty and refusal to transition to monkey-free harvest methods, it is reasonable for shareholders to demand that our company reevaluate its coconut milk supply chains.

**BE IT RESOLVED:**

Shareholders request that Amazon.com Inc. issue a report prior to December 31, 2024, assessing the feasibility of halting Whole Foods’ sourcing of any coconut milk from Thailand, whether through its own 365 label or other brands. The report should consider the potential risks to Whole Foods’ reputation, sales, and share value by continuing to sell coconut milk sourced from Thailand. The report should omit confidential and privileged information and be prepared at a reasonable expense.

December 8, 2023

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

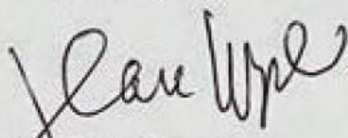
Re: Shareholder Resolution for Inclusion in the 2024 Proxy Materials

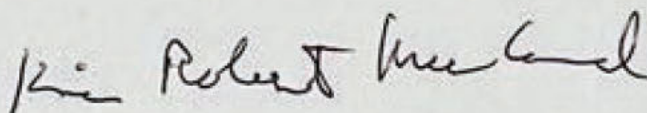
Dear Mr. Zapolsky :

Enclosed with this letter is a shareholder proposal and supporting statement urging Amazon Inc. to issue a report prior to December 31, 2024, assessing the feasibility of halting Whole Foods' sourcing of any coconut milk from Thailand, whether through its own 365 label or other brands. The report should consider the potential risks to Whole Foods' reputation, sales, and share value by continuing to sell coconut milk sourced from Thailand. It is being submitted on behalf of Lowe MacConnel Trust—of which we are the sole trustees—by People for the Ethical Treatment of Animals (PETA) for inclusion in the proxy statement for the company's 2024 annual shareholder meeting. Also enclosed is a letter from Lowe MacConnel Trust's brokerage firm—Charles Schwab and Co. Inc.—confirming the Lowe MacConnel Trust's ownership of 200 shares of Amazon Inc. common stock, which were acquired at least one year ago. Lowe MacConnel Trust intends to hold at least this amount through and including the date of the 2024 shareholders meeting.

PETA is further authorized to act on Lowe MacConnel Trust's behalf in all respects regarding the proposal. If there are any issues with this proposal being included in the proxy statement or if you need any further information, please contact PETA's authorized representative Jared Goodman at 2154 W. Sunset Blvd., Los Angeles, CA 90026, [REDACTED] or [REDACTED].

Sincerely,

  
**Jean Lowe**  
Trustee

  
**Kim Robert MacConnel**  
Trustee

cc: Jared Goodman





December 08, 2023

Reference #: PII

Jean Lowe

## Requested Account Information

Dear Jean Lowe,

I'm writing in regards to your request for confirmation of ownership of AMAZON.COM INC (CUSIP 023135106) in the above referenced account.

As of the start of business on December 8, 2023 you hold 200 shares of AMAZON.COM INC. These shares were acquired on 02/01/2012 and have been owned by you since 02/01/2012.

This letter is for informational purposes only and is not an official record of your account. Please refer to your statements and trade confirmations as they are the official record of your transactions.

**Thank you for choosing Schwab.** We appreciate your business and look forward to serving you in the future. If you have any questions, please call me or any Client Service Specialist at 1-800-435-4000.

Sincerely,

*Ben Mandall*

Ben Mandall  
Sr Specialist, CS&S Partner Support

**EXHIBIT B**

**From:** Twu, Victor <VTwu@gibsondunn.com>  
**Sent:** Thursday, December 21, 2023 4:53 PM  
**To:** [REDACTED]  
**Cc:** Mueller, Ronald O. <RMueller@gibsondunn.com>  
**Subject:** Amazon.com, Inc. Deficiency Notice (PETA)

Mr. Goodman –

On behalf of Amazon.com, Inc., attached please find correspondence regarding the shareholder proposal submitted by PETA purportedly on behalf of the Lowe MacConnel Trust. 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

December 21, 2023

**VIA OVERNIGHT MAIL AND EMAIL**

Jared Goodman  
PETA  
2154 W. Sunset Blvd.  
Los Angeles, CA 90026  
[REDACTED]

Dear Mr. Goodman:

I am writing on behalf of Amazon.com, Inc. (the “**Company**”), which received on December 8, 2023, the shareholder proposal regarding sourcing of coconut milk that you submitted for inclusion in the proxy statement for the Company’s 2024 Annual Meeting of Shareholders via email on December 8, 2023 (the “**Submission Date**”) on behalf of Lowe MacConnel Trust (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 you and the Proponent should correct as described below if the Company is to consider the Proposal to have been properly submitted.

**1. Proposals by Proxy**

Your correspondence did not include sufficient documentation demonstrating that you had the requisite authority to submit the Proposal on behalf of the Proponent as of the Submission Date. Rule 14a-8(b)(1)(iv) under the Securities Exchange Act of 1934, as amended, requires any shareholder who submits a proposal by proxy to provide written documentation that:

- 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.

Jared Goodman  
December 21, 2023  
Page 2

The documentation that you provided is insufficient because the documentation from the Proponent purporting to authorize you to act on the Proponent's behalf does not include the Proponent's statement supporting the proposal. To remedy this defect, the Proponent should provide additional documentation confirming that as of the Submission Date the Proponent had instructed or authorized you to submit the Proposal to the Company on the Proponent's behalf. The documentation should include the Proponent's statement supporting the proposal.

## 2. Proof of Continuous Ownership

To the extent that the Proponent authorized you 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 Proponent demonstrate that the Proponent has continuously owned at least:

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

The Company's stock records do not indicate that the Proponent is the record owner of sufficient shares to satisfy any of the Ownership Requirements. In addition, to date the Company has not received adequate proof that the Proponent has satisfied any of the Ownership Requirements. The December 8, 2023 letter from Charles Schwab (the **"Charles Schwab Letter"**) that you provided is insufficient because it does not address ownership of Company shares by the Proponent (*i.e.*, Lowe MacConnel Trust) and therefore does not demonstrate that the Proponent has satisfied any of the Ownership Requirements. Instead, the Charles Schwab Letter only addresses the ownership of Company shares by Jean Lowe, an individual.

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

Jared Goodman  
December 21, 2023  
Page 3

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

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

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

Jared Goodman  
December 21, 2023  
Page 4

because the clearing broker identified on the account statements will generally be a DTC participant. If the DTC participant that holds the Proponent's shares is not able to confirm the Proponent's individual holdings but is able to confirm the holdings of the Proponent's broker or bank, then the Proponent needs to satisfy the proof of ownership requirements by obtaining and submitting two proof of ownership statements verifying that the Proponent continuously held Company shares satisfying at least one of the Ownership Requirements above: (i) one from the Proponent's broker or bank confirming the Proponent's ownership, and (ii) the other from the DTC participant confirming the broker or bank's ownership.

### 3. Engagement Availability

Rule 14a-8(b)(1)(iii) of the Exchange Act requires a shareholder to provide the company with a written statement that it is able to meet with the company in person or via teleconference no less than 10 calendar days, nor more than 30 calendar days, after submission of the shareholder proposal, including the shareholder's contact information and the business days and specific times during the company's regular business hours that such shareholder is available to discuss the proposal with the company. We believe that the statement you provided in this regard is not adequate because the statement (i) came from you, in your capacity as representative, but not from the Proponent, and, as noted in Part 1 of this letter, you have not provided evidence that you are authorized to make such a statement on behalf of the Proponent and (ii) does not clearly state the contact information of the *Proponent* (i.e., the mailing address for Lowe MacConnel Trust) and does not include the engagement availability of *the Proponent*.<sup>1</sup> Accordingly, to remedy this defect, the Proponent must either provide a statement to the Company that includes *the Proponent's* contact information and engagement availability or a statement authorizing you to make such statement 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](mailto: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.

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<sup>1</sup> 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”).

Jared Goodman  
December 21, 2023  
Page 5

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,

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

Ronald O. Mueller

cc: Lowe MacConnel Trust

Enclosures



**EXHIBIT C**

**From:** Jared Goodman <[REDACTED]>  
**Sent:** Friday, December 22, 2023 3:18 PM  
**To:** Twu, Victor <VTwu@gibsondunn.com>  
**Cc:** Mueller, Ronald O. <RMueller@gibsondunn.com>  
**Subject:** RE: Amazon.com, Inc. Deficiency Notice (PETA)

**[WARNING: External Email]**

Victor,

Receipt confirmed, and we will respond accordingly.

Happy holidays.

Jared

Jared Goodman  
Managing General Counsel  
PETA Foundation  
2154 W. Sunset Blvd. | Los Angeles, CA 90026  
[REDACTED]

**EXHIBIT D**

**From:** Jared Goodman <[REDACTED]>  
**Sent:** Wednesday, December 27, 2023 3:44 PM  
**To:** Mueller, Ronald O. <RMueller@gibsondunn.com>  
**Cc:** Twu, Victor <VTwu@gibsondunn.com>  
**Subject:** RE: Amazon.com, Inc. Deficiency Notice (PETA)

**[WARNING: External Email]**

Dear Mr. Mueller,

Pursuant to Rule 14a-8(f), attached please find a supplemental letter from Ms. Lowe and a new letter from Ms. Lowe's brokerage addressing the deficiencies asserted in your December 21, 2023, correspondence.

Please reply to confirm receipt or allow transmission of the read receipt requested.

Thank you.

Jared Goodman  
Managing General Counsel  
PETA Foundation  
2154 W. Sunset Blvd. | Los Angeles, CA 90026  
[REDACTED]

December 27, 2023

*Via email*

Ronald O. Mueller  
Gibson, Dunn & Crutcher LLP  
RMueller@gibsondunn.com

Re: Shareholder Resolution for Inclusion in the 2024 Proxy Materials

Dear Mr. Mueller:

I am in receipt of your letter of December 21, and am writing to address the deficiencies you assert in the December 8, 2023, correspondence regarding the shareholder proposal submitted by representative People for the Ethical Treatment of Animals (PETA) for inclusion in the proxy statement for Amazon.com, Inc.'s 2024 annual shareholder meeting.

First, as you note, the Charles Schwab Letter conflated shareholder ownership in my personal IRA account and those held by the Lowe MacConnel Trust, either of which would have satisfied the ownership requirements of Rule 14a-8(b). Accordingly, I have enclosed a new letter from Charles Schwab accurately representing that I purchased four shares of Amazon.com Inc. and have owned them continuously since August 2, 2017. The letter further reflects that I held 80 shares as of the date of submission, the additional 76 of which were obtained in the company's 20-for-1 stock split effective June 6, 2022. I continue to hold these shares and intend to through and including the date of the company's annual meeting.

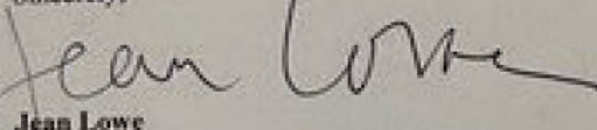
Second, pursuant to Rule 14a-8(b)(1)(iv), please be advised:

- A. The proposal is directed to Amazon.com Inc.
- B. The proposal is submitted for the 2024 Annual Meeting of shareholders.
- C. I, Jean Lowe, am the proponent, and I authorized PETA, through its designee(s) including PETA Foundation's Jared Goodman, to act on my behalf as my representative..
- D. As of the submission date, I authorized and continue to authorize PETA and Mr. Goodman to submit the proposal and otherwise act on my behalf in all respects regarding the proposal.
- E. The proposal specifically requests a report assessing the feasibility of halting Whole Foods' sourcing of any coconut milk from Thailand.
- F. I support the proposal fully.

Third, to the extent that you require my availability to discuss the proposal, I am available to join PETA to discuss the matter with you by teleconference on the remaining date they provided to the company: January 4 at 9 a.m. to 12:00 p.m. Please contact Mr. Goodman to schedule a discussion at that time, or if you wish for additional availability in the 10-30 days following receipt of this correspondence.

Finally, as indicated above, I request that you contact Mr. Goodman for any questions or further action in relation to the proposal. However, if you deem it necessary for compliance with Rule 14a-8(b)(1)(iii), my email address is [REDACTED]

Sincerely,



Jean Lowe

cc: Jared Goodman



December 26, 2023

Account #: [REDACTED] PII

JEAN P. LOWE  
CHARLES SCHWAB & CO INC CUST  
ROTH CONTRIBUTORY IRA  
[REDACTED]  
US

## Requested Information Regarding Your Account

Dear Jean Lowe,

I'm writing in regards to your request for confirmation of ownership of AMAZON.COM INC (CUSIP 023135106) in the above referenced account.

As of the start of business on 12/08/2023 you held 80 shares of AMAZON.COM INC.

On 08/02/2017, 4 shares were purchased and have been owned by you continuously since 08/02/2017.

This letter is for informational purposes only and is not an official record of your account. Please refer to your statements and trade confirmations as they are the official record of your transactions.

**Thank you for choosing Schwab.** We appreciate your business and look forward to serving you in the future. If you have any questions, please call me or any Client Service Specialist at 800-435-4000.

Sincerely,

*Oscar Rosas*

Oscar Rosas  
Sr Specialist, CS&S Escalation Support  
[REDACTED]  
[REDACTED]  
[REDACTED]

January 31, 2024

VIA ONLINE PORTAL SUBMISSION

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

Re: *Amazon.com, Inc.*  
*Shareholder Proposal of Lowe MacConnel Trust and Jean Lowe*  
*Securities Exchange Act of 1934—Rule 14a-8*

Ladies and Gentlemen:

In a letter dated January 22, 2024 (the “No-Action Request”), we requested that the staff of the Division of Corporation Finance concur that our client, Amazon.com, Inc. (the “Company”), could exclude from its proxy statement and form of proxy for its 2024 Annual Meeting of Shareholders a shareholder proposal (the “Proposal”) and statement in support thereof submitted by People for the Ethical Treatment of Animals (the “Representative”) on behalf of Lowe MacConnel Trust (the “Trust”), and subsequently submitted by the Representative on behalf of Jean Lowe, an individual (“Ms. Lowe,” and together with the Trust, the “Proponents”). Enclosed as Exhibit A is a letter from the Representative, dated January 29, 2024, withdrawing the Proposal on behalf of the Proponents. In reliance thereon, we hereby withdraw the No-Action Request.

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

Sincerely,



Ronald O. Mueller

Office of Chief Counsel  
Division of Corporation Finance  
January 31, 2024  
Page 2

Enclosure

cc: Mark Hoffman, Amazon.com, Inc.  
Jared Goodman, People for the Ethical Treatment of Animals  
Lowe MacConnel Trust  
Jean Lowe



**EXHIBIT A**

January 29, 2024

*Via email*

Ronald O. Mueller  
Gibson, Dunn & Crutcher LLP  
RMueller@gibsondunn.com

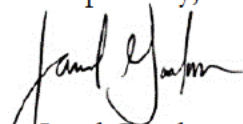
**Re: Withdrawal of Shareholder Proposal**

Mr. Mueller,

I am in receipt of your correspondence of January 22, 2024. On behalf of Jean Lowe and the Lowe MacConnel Trust, this letter serves to withdraw the shareholder proposal identified in your letter as the Trust Submission (submitted December 8, 2023) and the Lowe Submission (submitted on December 27, 2023, to address the issues identified in your deficiency letter), from consideration for Amazon.com, Inc.'s 2024 Annual Meeting of Shareholders.

It is disappointing that the company has chosen to seek to exclude the proposal submitted by a bona fide shareholder for technical reasons rather than address its support of abusive monkey labor by ending its use or sale of all Thai coconut milk. PETA will continue to address these issues of substantial public interest and concern in other forums.

Respectfully,



Jared Goodman  
Managing General Counsel

Cc: Jean Lowe, [REDACTED]

PEOPLE FOR  
THE ETHICAL  
TREATMENT  
OF ANIMALS  
FOUNDATION

Washington  
1536 16th St. N.W.  
Washington, DC 20036  
202-483-PETA

Los Angeles  
2154 W. Sunset Blvd.  
Los Angeles, CA 90026  
323-644-PETA

Norfolk  
501 Front St.  
Norfolk, VA 23510  
757-622-PETA

PETA FOUNDATION IS AN OPERATING  
NAME OF THE FOUNDATION TO  
SUPPORT ANIMAL PROTECTION.

ENTITIES:

- PETA U.S.
- PETA Asia
- PETA India
- PETA France
- PETA Australia
- PETA Germany
- PETA Switzerland
- PETA Netherlands
- PETA Foundation (U.K.)