



DIVISION OF
CORPORATION FINANCE

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

April 4, 2025

Ronald O. Mueller
Gibson, Dunn & Crutcher LLP

Re: Amazon.com, Inc. (the "Company")
Incoming letter dated January 20, 2025

Dear Ronald O. Mueller:

This letter is in response to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by the New York City Carpenters Pension Fund (the "Proponent") 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 Proponent did not comply with Rule 14a-8(b)(1)(iii). As required by Rule 14a-8(f), the Company notified the Proponent of the problem, and the Proponent failed to 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/2024-2025-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: Michael Piccirillo
New York City District Council of Carpenters

January 20, 2025

VIA ONLINE PORTAL SUBMISSION

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

Re: *Amazon.com, Inc.*
Shareholder Proposal of the New York City Carpenters Pension Fund
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

This letter is to inform you that our client, Amazon.com, Inc. (the “Company”), intends to omit from its proxy statement and form of proxy for its 2025 Annual Meeting of Shareholders (collectively, the “2025 Proxy Materials”) a shareholder proposal (the “Proposal”) and statement in support thereof submitted by the New York City Carpenters Pension Fund (the “Proponent”).

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

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

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 Proponent that if the Proponent elects to submit additional correspondence to the Commission or the Staff with respect to this Proposal, a copy of that correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

BASIS FOR EXCLUSION

We believe that the Proposal may properly be excluded from the 2025 Proxy Materials pursuant to Rule 14a-8(b)(1)(iii) and Rule 14a-8(f)(1) because the Proponent failed to provide the

Company with an adequate written statement regarding the Proponent's ability to meet with the Company.

BACKGROUND

The Proposal was submitted to the Company via email on December 10, 2024 (the "Submission Date"), which was received by the Company on the same date (the "Submission"). See Exhibit A. The cover letter stated that the Proponent was "available to discuss the proposal on Thursday, December 19, or Monday, December 23." Only one of these dates satisfied the requirements of Rule 14a-8(b)(1)(iii). Accordingly, on December 19, 2024, which was within 14 calendar days of the Company's receipt of the Submission, the Company sent a deficiency notice to the Proponent via email and via UPS overnight delivery (the "First Deficiency Notice"). See Exhibit B. The First Deficiency Notice provided detailed information regarding, among other things, the engagement availability requirement. Specifically, the First Deficiency Notice stated that:

- Rule 14a-8(b)(1)(iii) of the Exchange Act requires a shareholder to provide the company with a written statement that it is able to meet with the company in person or via teleconference no less than 10 calendar days, nor more than 30 calendar days, after submission of the shareholder proposal, including the shareholder's contact information and the business days and specific times during the company's regular business hours that such shareholder is available to discuss the proposal with the company;
- the Proponent's statement regarding its availability to meet with the Company was deficient because one of the dates provided—December 19, 2024—was only nine days after the Submission Date; and
- to correct the engagement availability deficiency, the Proponent "must provide a statement to the Company providing multiple business days and times between 10 and 30 days after the Submission Date that the Proponent is available to discuss the Proposal with the Company."

The First Deficiency Notice also stated that any response had to be postmarked or transmitted electronically no later than 14 calendar days from the date the Proponent received the First Deficiency Notice and attached copies of Rule 14a-8, Staff Legal Bulletin No. 14F (Oct. 18, 2011) ("SLB 14F"), and Staff Legal Bulletin No. 14L (Nov. 3, 2021) ("SLB 14L"). Delivery service records from UPS confirm delivery of a physical copy of the First Deficiency Notice on December 23, 2024. See Exhibit C.

On December 20, 2024, the Company received a December 19, 2024 letter via email from BNY Mellon addressing the proof of ownership deficiency raised in the First Deficiency Notice (the "First Broker Letter"). See Exhibit D. The First Broker Letter failed to satisfy the proof of ownership requirements of Rule 14a-8, and neither the First Broker Letter nor the December 20, 2024 email correspondence from BNY Mellon addressed the engagement availability deficiency identified in the First Deficiency Notice.

On December 27, 2024, the Company sent a second deficiency notice to the Proponent via email and via UPS overnight delivery (the “Second Deficiency Notice”), which was within 14 calendar days of the Company’s receipt of the First Broker Letter. The Second Deficiency Notice identified the specific defects in the First Broker Letter and also reminded the Proponent that the engagement availability deficiency identified in the First Broker Letter was still outstanding. See Exhibit E. Specifically, the Second Deficiency Notice stated, “[i]n the [First Deficiency Notice], we notified you of the requirements of Rule 14a-8 and how to cure the proof of continuous ownership *and engagement availability* procedural *deficiencies* associated with the Proposal” (emphasis added).

The Proponent confirmed receipt of the Second Deficiency Notice via email on December 27, 2024, and delivery service records from UPS confirm delivery of a physical copy of the Second Deficiency Notice on December 30, 2024. See Exhibit F and Exhibit G. The Proponent sent several additional emails in response to the Second Deficiency Letter, but without addressing the engagement availability deficiency. See Exhibit F. On January 7, 2025, the Company received a January 7, 2025 letter via email from BNY Mellon resolving the proof of ownership deficiency described in the Second Deficiency Notice (the “Second Broker Letter”). See Exhibit H. However, neither the Second Broker Letter nor the January 7, 2025 email correspondence from BNY Mellon addressed the engagement availability deficiency.

As of the date of this letter, the Company has not received any correspondence from the Proponent providing specific business days and times compliant with Rule 14a-8(b)(1)(iii) that it is available to meet with the Company.

ANALYSIS

The Proposal May Be Excluded Under Rule 14a-8(b)(1)(iii) And Rule 14a-8(f)(1) Because The Proponent Failed To Provide The Company With An Adequate Written Statement Regarding The Proponent’s Ability To Meet With The Company.

The Company may exclude the Proposal under Rule 14a-8(f)(1) because the Proponent 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 (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, “[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 2020 Adopting Release (emphasis added).

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 *Amazon.com, Inc.* (avail. Apr. 5, 2024), the proponents' representative included a statement that provided engagement availability for a single business day, rather than multiple business days as required by Rule 14a-8(b)(1)(iii). In response to a timely deficiency notice, the proponents' representative did not provide any additional dates of availability and instead asserted that multiple different business days were not required to be provided. The Staff concurred with exclusion under Rule 14a-8(f) "because the [p]roponents did not comply with Rule 14a-8(b)(1)(iii)." Similarly, in *Deere & Co.* (avail. Dec. 5, 2022), the proponent's submission included only one date and time range to meet with the company, which date was only eight days after the submission of the proposal and was therefore outside the requisite window of availability prescribed by Rule 14a-8(b)(1)(iii). The proponent did not provide any additional dates and times of availability to meet following a timely deficiency notice and the Staff concurred with the proposal's exclusion under Rule 14a-8(f) "because the [p]roponent did not comply with Rule 14a-8(b)(1)(iii)." See also *The Hershey Co.* (avail. Feb. 21, 2024) (concurring with exclusion of a proposal under Rule 14a-8(f) and Rule 14a-8(b)(1)(iii) where the proponent did not include a written statement of engagement availability and, in response to a timely deficiency notice, provided a statement that he could be contacted "during normal business hours," rather than identifying specific days and times within the company's regular business hours); *Visa Inc. (National Legal and Policy Center)* (avail. Nov. 8, 2023) (concurring with exclusion of a proposal under Rule 14a-8(f) and Rule 14a-8(b)(1)(iii) where the proponent provided a blanket statement of availability that tracked the full range of dates required under the rule and, in response to a timely deficiency notice, simply asserted that its original statement satisfied the rule); *OGE Energy Corp.* (avail. Mar. 27, 2023) (concurring with exclusion of a proposal under Rule 14a-8(f) and Rule 14a-8(b)(1)(iii) where the proponent failed to provide a written statement of its availability to meet with the company in its original submission and in response to a timely deficiency notice from the company).

Here, the Proponent stated that it "will be available to discuss the proposal on Thursday, December 19, or Monday, December 23, from 1:00PM to 5:00PM (ET) each day or on an alternative mutually agreeable date and time." See Exhibit A. As such, the Proponent provided only one date that was between 10 and 30 days after the Submission Date—December 23, 2024. The other date—December 19, 2024—was only nine days after the Submission Date. Therefore, similar to the proponents in *Amazon* and *Deere*, the Proponent did not provide multiple "business days" (emphasis added) within the requisite window that it was available to discuss the Proposal with the Company. The Company provided timely and specific notice of the deficiency in the First Deficiency Notice and even included an additional reminder in the Second Deficiency Notice. Nevertheless, none of the email correspondence from the Proponent or BNY Mellon, the First Broker Letter, or the Second Broker Letter has cured the engagement availability deficiency.

Accordingly, consistent with the precedent discussed above, the Proposal is excludable because the Proponent has failed to provide, within 14 days of receipt of the Company's request, a new engagement availability statement to the Company that complies with Rule 14a-8(b)(1)(iii).

CONCLUSION

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

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

Sincerely,



Ronald O. Mueller

Enclosures

cc: Mark Hoffman, Amazon.com, Inc.
Michael Piccirillo, New York City District Council of Carpenters

GIBSON DUNN

EXHIBIT A

From: Michael Piccirillo [REDACTED]
Sent: Tuesday, December 10, 2024 10:27 AM
To: corporate-secretary <corporate-secretary@amazon.com>
Subject: NYC Carpenters Shareholder Proposal

See Attached...

UNITED BROTHERHOOD OF CARPENTERS AND JOINERS OF AMERICA
NEW YORK CITY & VICINITY DISTRICT COUNCIL OF CARPENTERS

JOSEPH A. GEIGER
Executive Secretary - Treasurer

PAUL CAPURSO
President / Asst EST

DAVID CARABALLOSO
Vice President / Asst EST



395 HUDSON STREET - 9TH FLOOR

NEW YORK, N.Y. 10014

PHONE: (212) 366-7500

FAX: (212) 675-3118

www.nycdistrictcouncil.com

SENT VIA ELECTRONIC MAIL (corporate-secretary@amazon.com)

December 10, 2024

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

Dear Mr. Hoffman:

I hereby submit the enclosed shareholder proposal ("Proposal") on behalf of the New York City Carpenters Pension Fund ("Fund"), for inclusion in the Amazon.com, Inc. ("Company") proxy statement to be circulated in conjunction with the next annual meeting of shareholders. The Proposal relates to the issue of director resignations and is submitted under Rule 14(a)-8 (Proposals of Security Holders) of the U.S. Securities and Exchange Commission proxy regulations.

The Fund is the beneficial owner of shares of the Company's common stock, with a market value of at least \$25,000, which shares have been held continuously for more than a year prior to and including the date of the submission of the Proposal. Verification of this ownership by the record holder of the shares, BNY Mellon, will be sent under separate cover. The Fund intends to hold the shares through the date of the Company's next annual meeting of shareholders. Either the undersigned or a designated representative will present the Fund's Proposal for consideration at the annual meeting of shareholders.

If you would like to discuss the Proposal, please contact Michael Piccirillo at [REDACTED]. Mr. Piccirillo will be available to discuss the proposal on Thursday, December 19, or Monday, December 23, from 1:00PM to 5:00PM (ET) each day or on an alternative mutually agreeable date and time. Please forward any correspondence related to the proposal to Mr. Piccirillo, New York City District Council of Carpenters, 395 Hudson Street, 9th Floor, New York, NY 10014 or at the email address above.

Sincerely,

Joseph A. Geiger
Fund Co-Chair - Trustee

cc. Michael Piccirillo
Edward J. Durkin
Enclosure

Director Election Resignation Governance Policy Proposal:

Resolved: The shareholders of Amazon.com, Inc. (the “Company”) request that the Board adopt a new Director Election Resignation Governance Policy (“Resignation Policy”) provision in its corporate governance principles to address those situations when one or more incumbent Board nominees fail to receive the required majority vote for re-election. The Resignation Policy shall provide that each director upon joining the Board tender an irrevocable, conditional resignation conditioned on the director’s failure to receive the required majority vote support in an uncontested election. The Resignation Policy shall provide that the Board should accept a director’s tendered resignation absent its finding of a compelling reason or reasons to reject the resignation, as decided by the Board in the exercise of its business judgment. The Resignation Policy shall further stipulate that if the Board rejects a director’s resignation and the director remains on the Board as a “holdover” director but is not re-elected at the next annual meeting of shareholders, that such director’s second tendered resignation shall be effective ninety days after the vote certification.

Supporting Statement: The Resignation Policy sets a new, demanding director resignation governance guideline to reflect shareholder voting sentiment in director elections. Delaware corporate law states that a director shall hold office for the term for which he or she is elected or until his or her successor shall have been elected and qualified. An incumbent director who does not receive the requisite vote for election may continue to serve as a holdover director. The Company’s current director resignation policy requires nominees for the Board to tender an irrevocable resignation conditioned on the failure to be re-elected in an uncontested annual election. Board members then review the tendered resignation and decide whether to accept or reject it.

The proposed Resignation Policy requests a more demanding director resignation review process, requiring the Board to articulate a compelling reason or reasons when it rejects a tendered resignation, thus allowing an unelected director to continue to serve. Importantly, the Resignation Policy further establishes that if a holdover director again fails to be re-elected at the next annual meeting of shareholders, the new resignation is effective ninety days following the election vote certification. While the Resignation Policy provides the Board latitude to reject the first resignation of an incumbent director who does not receive majority vote support, it honors the shareholder vote as the final word on a holdover director’s second election defeat.

Shareholder director election voting rights under Delaware corporate law are foundational rights in the governance of corporations. The majority vote director election standard adopted by the Company gives shareholders voting rights that have legal effect. It is important that corporate director resignation policies, guidelines and bylaws not undermine shareholder voting rights. The proposed Resignation Policy establishes shareholder voting in director elections as a more consequential governance right, striking a proper balance between board discretion and shareholder voting rights.

GIBSON DUNN

EXHIBIT B

From: Twu, Victor <VTwu@gibsondunn.com>
Sent: Thursday, December 19, 2024 12:10 PM
To: [REDACTED]
Cc: Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: Amazon.com, Inc. - Deficiency Notice (NYC Carpenters)

Mr. Piccirillo –

On behalf of Amazon.com, Inc., attached please find correspondence regarding the shareholder proposal submitted on behalf of the New York City Carpenters Pension Fund. A paper copy of this correspondence will be delivered to you via UPS as well.

We would appreciate you kindly confirming receipt of this correspondence.

Best,
Victor

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

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

December 19, 2024

VIA OVERNIGHT MAIL AND EMAIL

Michael Piccirillo
New York City District Council of Carpenters
395 Hudson Street, 9th Floor
New York, NY 10014
[REDACTED]

Dear Mr. Piccirillo:

I am writing on behalf of Amazon.com, Inc. (the “**Company**”), which received on December 10, 2024, the shareholder proposal entitled “Director Election Resignation Governance Policy Proposal” (the “**Proposal**”) submitted for inclusion in the proxy statement for the Company’s 2025 Annual Meeting of Shareholders via email on December 10, 2024 (the “**Submission Date**”) on behalf of the New York City Carpenters Pension Fund (the “**Proponent**”) pursuant to Securities and Exchange Commission (“**SEC**”) Rule 14a-8 (the “**Submission**”).

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

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

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

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

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

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

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

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

In addition, Rule 14a-8(b)(1)(iii) of the Exchange Act requires a shareholder to provide the company with a written statement that it is able to meet with the company in person or via teleconference no less than 10 calendar days, nor more than 30 calendar days, after submission of the shareholder proposal, including the shareholder's contact information and the "business days and specific times" (emphasis added) during the company's regular business hours that such shareholder is available to discuss the proposal with the company. We believe that the Proponent's statement is deficient because the Proponent has not provided the Company with multiple specific dates (and times) within the time period between 10 and 30 days after the Submission Date. In this regard, while December 23, 2024 falls within the time period set forth in Rule 14a-8(b)(1)(iii), the other date that the Proponent provided—December 19, 2024—is nine days after the Submission Date and, therefore, outside of the time period prescribed by the SEC's rules. Accordingly, to correct this deficiency, you must provide a statement to the Company providing multiple business days and times between 10 and 30 days after the Submission Date that the Proponent is available to discuss the Proposal with the Company.

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

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

Sincerely,



Ronald O. Mueller

Enclosures

GIBSON DUNN

EXHIBT C

Proof of Delivery

Dear Customer,

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

Tracking Number

1Z975463NT95501028

Weight

0.50 LBS

Service

UPS Next Day Air®

Shipped / Billed On

12/19/2024

Delivered On

12/23/2024 10:59 A.M.

Delivered To

NEW YORK, NY, US
Received By

JOHN

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

Sincerely,

UPS

Tracking results provided by UPS: 12/23/2024 4:19 P.M. EST

GIBSON DUNN

EXHIBIT D

From: Porco, Robert D [REDACTED]
Sent: Friday, December 20, 2024 6:32 AM
To: corporate-secretary <corporate-secretary@amazon.com>
Subject: Shareholder Verification Letter

Happy Holidays!

Please see the attached Shareholder verification letter.

Best Regards,
Rob

Robert D Porco

Vice President

Client Experience

Asset Servicing - BNY

Relationship Manager

T [REDACTED]

E [REDACTED]

| www.bnymellon.com

Upcoming OOO –December 20th and December 26th

The information contained in this e-mail is provided to you in response to an inquiry or for your information. BNY Mellon is not responsible or liable for the contents of this e-mail if you should include any portion of this e-mail in a direction letter to BNY Mellon. BNY Mellon's responsibility is to execute your instructions as set forth in any letter you provide. This e-mail is intended to bring you promotional information regarding services offered by BNY Mellon Asset Servicing. The Federal CAN-SPAM Act of 2003 requires us to note that if you do not want to receive promotional e-mails from Asset Servicing at this e-mail address, you may reply to this e-mail with "NO E-MAIL" noted within the subject line.

Notice: We've simplified our company umbrella brand to BNY. While we're making updates to our channels to reflect this change, you may still see emails from bnymellon.com. For more information on our brand evolution please read about it in our [Newsroom](#).

Notice: The information contained in this e-mail, and any attachment, is confidential and is intended solely for the use of the intended recipient. Access, copying, or re-use of the e-mail or any attachment, or any information contained therein, by any other person is not authorized. If you are not the intended recipient, please return the e-mail to the sender and delete it from your computer. Emails may be interfered with and may contain viruses or other defects. We provide no warranties in relation to these matters. For information on how to help protect yourself from fraud, including cyberfraud and other fraudulent activity, please visit our [Information Security and Protection Page](#). Please refer to <https://www.bny.com/corporate/emea/en/disclaimers/eu-disclosures.html> for certain disclosures relating to European legal entities. Please note that we may use tracking pixels to monitor your interaction with reports and data delivered via this email. To learn how BNY Mellon uses personal information, please read our [Data Privacy Notice](#).



SENT VIA ELECTRONIC MAIL (corporate-secretary@amazon.com)

December 19, 2024

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

RE: Shareholder Proposal Ownership Verification Letter

Dear Mr. Hoffman:

BNY Mellon, a Depository Trust & Clearing Corporation participant, serves as custodian for the New York City Carpenters Pension Fund ("Fund"). At the request and instruction of the Fund, BNY Mellon confirms that as custodian it is the record holder of shares of Amazon.com, Inc. common stock (CUSIP# 023135106) held for the benefit of the Fund.

As of December 18, 2024, the date of the submission of the Fund's Director Resignation shareholder proposal, the Fund held, and has held continuously for at least one year, at least 69,546.000 shares of Amazon.com, Inc. common stock.

If there are any questions concerning this matter, please do not hesitate to contact me directly at [REDACTED] or at [REDACTED].

Sincerely,

A handwritten signature in dark ink, appearing to read "Robert D. Porco", with a stylized flourish at the end.

Robert D. Porco
Vice President
BNY Mellon Relationship Manager

cc. Joseph A. Geiger, Fund Trustee
Michael Piccirillo
Edward J. Durkin

GIBSON DUNN

EXHIBIT E

From: Twu, Victor <VTwu@gibsondunn.com>
Sent: Friday, December 27, 2024 12:27 PM
To: [REDACTED]
Cc: Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: Amazon.com, Inc. - Second Deficiency Notice (NYC Carpenters)

Mr. Piccirillo –

On behalf of Amazon.com, Inc., attached please find follow-up correspondence regarding the shareholder proposal submitted on behalf of the New York City Carpenters Pension Fund. A paper copy of this correspondence will be delivered to you via UPS as well.

We would appreciate you kindly confirming receipt of this correspondence.

Best,
Victor

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

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

December 27, 2024

VIA OVERNIGHT MAIL AND EMAIL

Michael Piccirillo
New York City District Council of Carpenters
395 Hudson Street, 9th Floor
New York, NY 10014
[REDACTED]

Dear Mr. Piccirillo:

I am writing on behalf of Amazon.com, Inc. (the “**Company**”), which received on December 10, 2024, the shareholder proposal entitled “Director Election Resignation Governance Policy Proposal” (the “**Proposal**”) submitted for inclusion in the proxy statement for the Company’s 2025 Annual Meeting of Shareholders via email on December 10, 2024 (the “**Submission Date**”) on behalf of the New York City Carpenters Pension Fund (the “**Proponent**”) pursuant to Securities and Exchange Commission (“**SEC**”) Rule 14a-8 (the “**Submission**”). In the deficiency notice we sent you on December 19, 2024, we notified you of the requirements of Rule 14a-8 and how to cure the proof of continuous ownership and engagement availability procedural deficiencies associated with the Proposal (the “**Deficiency Notice**”). The purpose of this second deficiency notice is to notify you of the defect with the December 19, 2024 letter from BNY Mellon (the “**BNY Letter**”), which the Company received on December 20, 2024.

As previously noted in the Deficiency Notice, Rule 14a-8(b) under the Securities Exchange Act of 1934, as amended, provides that a shareholder proponent must submit sufficient proof of its continuous ownership of company shares preceding and including the submission date. Thus, with respect to the Proposal, Rule 14a-8 requires that the Proponent demonstrate that the Proponent has continuously owned at least:

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

The Company’s stock records do not indicate that the Proponent is the record owner of sufficient shares to satisfy any of the Ownership Requirements. In addition, to date the Company has not received adequate proof that the Proponent has satisfied any of the Ownership Requirements. The BNY Letter is insufficient because it verifies ownership between

December 18, 2023 and December 18, 2024 rather than for any of the full time periods, including the Submission Date, set forth in any of the Ownership Requirements above.

To correct this deficiency, 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:

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

- (1) If 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

Michael Piccirillo
December 27, 2024
Page 3

Proponent's broker or bank. If the Proponent's broker is an introducing broker, you may also be able to learn the identity and telephone number of the DTC participant through the Proponent's account statements, because the clearing broker identified on the account statements will generally be a DTC participant. If the DTC participant that holds the Proponent's shares is not able to confirm the Proponent's individual 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.

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

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

Sincerely,



Ronald O. Mueller

Enclosures

GIBSON DUNN

EXHIBIT F

From: Michael Piccirillo [REDACTED]
Sent: Friday, December 27, 2024 3:58 PM
To: Twu, Victor <VTwu@gibsondunn.com>
Cc: Mueller, Ronald O. <RMueller@gibsondunn.com>; Mueller, Ronald O. <RMueller@gibsondunn.com>; Paul Capurso [REDACTED]
Subject: Re: Amazon.com, Inc. - Second Deficiency Notice (NYC Carpenters)

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

BNY is the custodian. It should have gone out already. I will follow up.

Michael Piccirillo
Area Standards Mgr
NYC Carpenters

From: Michael Piccirillo [REDACTED]
Sent: Friday, December 27, 2024 4:15 PM
To: Twu, Victor <VTwu@gibsondunn.com>
Subject: AMAZON.COM BNY MELLON RECORD LETTER_SIGNED_BNY.pdf

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

Here's a copy of the letter that was sent out

Michael Piccirillo
Area Standards Mgr
NYC Carpenters



SENT VIA ELECTRONIC MAIL (corporate-secretary@amazon.com)

December 19, 2024

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

RE: Shareholder Proposal Ownership Verification Letter

Dear Mr. Hoffman:

BNY Mellon, a Depository Trust & Clearing Corporation participant, serves as custodian for the New York City Carpenters Pension Fund ("Fund"). At the request and instruction of the Fund, BNY Mellon confirms that as custodian it is the record holder of shares of Amazon.com, Inc. common stock (CUSIP# 023135106) held for the benefit of the Fund.

As of December 18, 2024, the date of the submission of the Fund's Director Resignation shareholder proposal, the Fund held, and has held continuously for at least one year, at least 69,546.000 shares of Amazon.com, Inc. common stock.

If there are any questions concerning this matter, please do not hesitate to contact me directly at [REDACTED] or at [REDACTED].

Sincerely,

A handwritten signature in dark ink, appearing to read "Robert D. Porco", with a horizontal line extending to the right.

Robert D. Porco
Vice President
BNY Mellon Relationship Manager

cc. Joseph A. Geiger, Fund Trustee
Michael Piccirillo
Edward J. Durkin

From: Michael Piccirillo [REDACTED]
Sent: Monday, December 30, 2024 5:45 AM
To: Twu, Victor <VTwu@gibsondunn.com>
Subject: Fwd: Shareholder Verification Letter

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

Victor just to show you the exact date it went out. Here is a copy of the email from BNY.
Michael Piccirillo
Area Standards Mgr
NYC Carpenters

Begin forwarded message:

From: "Porco, Robert D" [REDACTED]
Date: December 20, 2024 at 9:32:07 AM EST
To: "<corporate-secretary@amazon.com>" <corporate-secretary@amazon.com>
Subject: Shareholder Verification Letter

Happy Holidays!

Please see the attached Shareholder verification letter.

Best Regards,
Rob

Robert D Porco
Vice President
Client Experience
Asset Servicing - BNY
Relationship Manager

T [REDACTED]
E [REDACTED] | www.bnymellon.com

Upcoming OOO –December 20th and December 26th

The information contained in this e-mail is provided to you in response to an inquiry or for your information. BNY Mellon is not responsible or liable for the contents of this e-mail if you should include any portion of this e-mail in a direction letter to BNY Mellon. BNY Mellon's responsibility is to execute your instructions as set forth in any letter you provide. This e-mail is intended to bring you promotional information regarding services offered by BNY Mellon Asset Servicing. The Federal CAN-SPAM Act of 2003 requires us to note that if you do not want to receive promotional e-mails from Asset Servicing at this e-mail address, you may reply to this e-mail with "NO E-MAIL" noted within the subject line.

GIBSON DUNN

EXHIBIT G

Proof of Delivery

Dear Customer,

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

Tracking Number

1Z975463PG90717942

Weight

0.50 LBS

Service

UPS Next Day Air®

Saturday Delivery

Shipped / Billed On

12/27/2024

Delivered On

12/30/2024 10:06 A.M.

Delivered To

NEW YORK, NY, US
Left At

Front Door

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

Sincerely,

UPS

Tracking results provided by UPS: 12/30/2024 6:02 P.M. EST

GIBSON DUNN

EXHIBIT H

From: Porco, Robert D [REDACTED]
Sent: Tuesday, January 7, 2025 11:19 AM
To: Mueller, Ronald O. <RMueller@gibsondunn.com>
Subject: Shareholder Verification Letter

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

Happy Holidays!

Please see attached revised Shareholder verification letter.

I have also included my previous email for your reference.

If you have any questions, please let me know.

Best Regards,
Rob

Robert D Porco

Vice President
Client Experience
Asset Servicing - BNY
Relationship Manager

T [REDACTED]
E [REDACTED] | www.bnymellon.com

Upcoming OOO –December 20th and December 26th

The information contained in this e-mail is provided to you in response to an inquiry or for your information. BNY Mellon is not responsible or liable for the contents of this e-mail if you should include any portion of this e-mail in a direction letter to BNY Mellon. BNY Mellon's responsibility is to execute your instructions as set forth in any letter you provide. This e-mail is intended to bring you promotional information regarding services offered by BNY Mellon Asset Servicing. The Federal CAN-SPAM Act of 2003 requires us to note that if you do not want to receive promotional e-mails from Asset Servicing at this e-mail address, you may reply to this e-mail with "NO E-MAIL" noted within the subject line.

Notice: We've simplified our company umbrella brand to BNY. While we're making updates to our channels to reflect this change, you may still see emails from bnymellon.com. For more information on our brand evolution please read about it in our [Newsroom](#).

Notice: The information contained in this e-mail, and any attachment, is confidential and is intended solely for the use of the intended recipient. Access, copying, or re-use of the e-mail or any attachment, or any information contained therein, by any other person is not authorized. If you are not the intended recipient, please return the e-mail to the sender and delete it from your computer. Emails may be interfered with and may contain viruses or other defects. We provide no warranties in relation to these matters. For information on how to help protect yourself from fraud, including cyberfraud and other fraudulent activity, please visit our [Information Security and Protection Page](#). Please refer to <https://www.bny.com/corporate/emea/en/disclaimers/eu-disclosures.html> for certain disclosures relating to European legal entities. Please note that we may use tracking pixels to monitor your interaction with reports and data delivered via this email. To learn how BNY Mellon uses personal information, please read our [Data Privacy Notice](#).



SENT VIA ELECTRONIC MAIL (rmueller@gibsondunn.com)

January 7, 2025

Ronald O. Mueller
Partner
Gibson, Dunn & Crutcher LLP
1700 M Street, N.W.
Washington, DC 20036

RE: Shareholder Proposal Ownership Verification Letter

Dear Mr. Mueller:

BNY Mellon, a Depository Trust & Clearing Corporation participant, serves as custodian for the New York City Carpenters Pension Fund ("Fund"). At the request and instruction of the Fund, BNY Mellon confirms that as custodian it is the record holder of shares of Amazon.com, Inc. common stock (*CUSIP# 023135106*) held for the benefit of the Fund.

As of December 10, 2024, the date of the submission of the Fund's Director Resignation shareholder proposal, the Fund held, and has held continuously for at least one year, at least 69,546.000 shares of Amazon.com, Inc. common stock.

If there are any questions concerning this matter, please do not hesitate to contact me directly at [REDACTED] or at [REDACTED].

Sincerely,

A handwritten signature in cursive script, appearing to read "Robert D. Porco", written in dark ink.

Robert D. Porco
Vice President
BNY Mellon Relationship Manager

cc. Joseph A. Geiger, Fund Trustee
Michael Piccirillo
Edward J. Durkin