



DIVISION OF  
CORPORATION FINANCE

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

March 28, 2019

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

Re: Amazon.com, Inc.  
Incoming letter dated January 22, 2019

Dear Mr. Mueller:

This letter is in response to your correspondence dated January 22, 2019 concerning a shareholder proposal submitted to Amazon.com, Inc. (the "Company") by the Sisters of St. Joseph of Brentwood et al. (the "First Proposal"), and a shareholder proposal submitted by John C. Harrington (the "Second Proposal") (together, "the Proposals") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. We also have received correspondence on behalf of the proponents dated February 28, 2019. Copies of all of the correspondence on which this response is based will be made available on our website at <http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml>. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

M. Hughes Bates  
Special Counsel

Enclosure

cc: Sanford J. Lewis  
sanfordlewis@strategiccounsel.net

March 28, 2019

**Response of the Office of Chief Counsel**  
**Division of Corporation Finance**

Re: Amazon.com, Inc.  
Incoming letter dated January 22, 2019

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

We are unable to concur in your view that the Company may exclude the Proposals under rule 14a-8(i)(5), because we are unable to conclude that the Proposals are not otherwise significantly related to the Company's business. Accordingly, we do not believe that the Company may omit the Proposals from its proxy materials in reliance on rule 14a-8(i)(5).

We are unable to concur in your view that the Company may exclude the Proposals under rule 14a-8(i)(7). In our view, the Proposals transcend ordinary business matters. Accordingly, we do not believe that the Company may omit the Proposals from its proxy materials in reliance on rule 14a-8(i)(7).

We are unable to concur in your view that the Company may exclude the Second Proposal under rule 14a-8(i)(11). In our view, the Second Proposal does not substantially duplicate the First Proposal. Accordingly, we do not believe that the Company may omit the Second Proposal from its proxy materials in reliance on rule 14a-8(i)(11).

Sincerely,

Michael Killoy  
Attorney-Adviser