

February 18, 2021

VIA E-MAIL

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

Re: *Amazon.com, Inc.*
Shareholder Proposal of Oxfam America, Inc. et al.
Securities Exchange Act of 1934—Rule 14a-8

Ladies and Gentlemen:

In a letter dated January 25, 2021 (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 2021 Annual Meeting of Shareholders (the “2021 Proxy Materials”) a shareholder proposal (the “Oxfam Proposal”) and statement in support thereof received from Oxfam America, Inc., Vermont Pension Investment Committee, Benedictine Sisters of Mount St. Scholastica, Employees’ Retirement System of Rhode Island, The Province of Saint Joseph of the Capuchin Order, and Missionary Oblates of Mary Immaculate.

In the No-Action Request, the Company requested that the Staff concur that the Oxfam Proposal may be excluded under Rule 14a-8(i)(11) as substantially duplicative of a shareholder proposal the Company previously received from Jing Zhao (the “Zhao Proposal”). On February 8, 2021, the Company received the correspondence attached in Exhibit A from Mr. Zhao withdrawing the Zhao Proposal “on the condition that the Oxfam [P]roposal be included in the [Company’s] 2021 Proxy Materials.” In reliance on the withdrawal of the Zhao Proposal, the Company intends to include the Oxfam Proposal in the 2021 Proxy Materials and will not include the Zhao Proposal in the 2021 Proxy Materials. Accordingly, we hereby withdraw the January 25, 2021 no-action request relating to the Company’s ability to exclude the Oxfam Proposal pursuant to Rule 14a-8 under the Securities Exchange Act of 1934.

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

Sincerely,



Ronald O. Mueller

Enclosure

cc: Mark Hoffman, Amazon.com, Inc.
Sarah Zoen, Oxfam America, Inc.
Diana Kearney, Oxfam America, Inc.
Elizabeth A. Pearce, Vermont Pension Investment Committee
Rose Marie Stallbaumer, Benedictine Sisters of Mount St. Scholastica
Randy Rice, Employees' Retirement System of Rhode Island
Robert Wotypka, The Province of Saint Joseph of the Capuchin Order
Séamus Finn, Missionary Oblates of Mary Immaculate
Jing Zhao

EXHIBIT A

1745 Copperleaf Ct
Concord, CA 94519
February 8, 2021

Via emails

Corporate Secretary

Dan Zapolksy zapolksy@amazon.com

Vice President & Associate General Counsel, Corporate and
Securities, and Legal Operations, and Assistant Secretary

Mark Hoffman markhoff@amazon.com

Amazon.com, Inc.

410 Terry Avenue North

Seattle, Washington 98109

Dear Mr. Zapolksy and Mr. Hoffman:

This message is regarding my proposal to the 2021 shareholders meeting. From GIBSON DUNN 's January 25, 2021 letter to the SEC, I know that "the Company expects to include [Jing Zhao's proposal] in its 2021 Proxy Materials."

I have had communications with representatives from Oxfam America, Inc., Vermont Pension Investment Committee, Benedictine Sisters of Mount St. Scholastica, Employees' Retirement System of Rhode Island, The Province of Saint Joseph of the Capuchin Order, and Missionary Oblates of Mary Immaculate. I have been notified that my proposal is duplicative of the proposal filed by Oxfam America. Although I disagree with that judgment, I am requesting to withdraw my proposal on the condition that the Oxfam proposal be included in the 2021 Proxy Materials, so as to avoid voting for two duplicative proposals.

Respectfully,



Jing Zhao, Ph. D

US-Japan-China Comparative Policy Research Institute

Cc: Robert Silverman Robert.Silverman@oxfam.org , Diana Kearney Diana.Kearney@oxfam.org ,
Sarah Zoen Sarah.Zoen@oxfam.org , Ronald Mueller RMueller@gibsondunn.com