



DIVISION OF
CORPORATION FINANCE

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

April 3, 2019

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

Re: Amazon.com, Inc.
Incoming letter dated March 29, 2019

Dear Mr. Mueller:

This letter is in response to your correspondence dated March 29, 2019 concerning the shareholder proposals (the "Proposals") submitted to Amazon.com, Inc. (the "Company") by the Sisters of St. Joseph of Brentwood et al. and John C. Harrington (the "Proponents"). We also have received correspondence on the Proponents' behalf dated April 2, 2019. On March 28, 2019, we issued a no-action response expressing our informal view that the Company could not exclude the Proposals from its proxy materials for its upcoming annual meeting. You have asked us to reconsider our position. After reviewing the information contained in your correspondence, we find no basis to reconsider our position.

Under Part 202.1(d) of Section 17 of the Code of the Federal Regulations, the Division may present a request for Commission review of a Division no-action response relating to Rule 14a-8 under the Exchange Act if it concludes that the request involves "matters of substantial importance and where the issues are novel or highly complex." We have applied this standard to your request and determined not to present your request to the Commission.

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,

Elizabeth M. Murphy
Associate Director

Enclosure

cc: Sanford J. Lewis
sanfordlewis@strategiccounsel.net