

Fabio De Masi, MEP

European Parliament, Rue Wiertz 60, WIB 03M031, 1047 Brussels

16 November 2015

Dear Honorary Consul,
Dear Mr Comfort,

I write to you in my function as a Member of the European Parliament's Special Committee on Tax Rulings and Other Measures Similar in Nature or Effect (TAXE). I would like to ask you for your kind cooperation on the following issues relating to your former tenure as Head of Tax at Amazon.

According to the newspaper *d' Letezbuerger Land* you once stated that the government of Luxembourg presented itself as a business partner, focused on solving problems and that the former Prime Minister and Minister of Finance of the Grand Duchy, Jean-Claude Juncker, met personally with Amazon and offered his help. You further described the tax environment as a significant factor for the decision of Amazon to engage in Luxembourg.

Hence, I would like to address the following questions to you:

1. Of what nature was the help you received from the administration of Luxembourg and did it relate to transfer pricing and tax matters?
2. Did Amazon ever pay a fee or a comparable remuneration to a third party, such as an auditing firm or the Luxembourg tax administration, related to an effective lowering of the company's tax bill?
3. Did you or other representatives of Amazon ever discuss tax related matters with Mr Juncker directly and what was the nature of the potential assistance provided by the tax administration and/or Mr Juncker?

I will allow myself to share my questions to you with the TAXE Special Committee.

Thank you in advance for your kind cooperation.

Kind Regards,



Fabio De Masi