

Mail Stop 3561

August 4, 2006

Mr. Mark S. Peek  
Vice President and Chief Accounting Officer  
Amazon.Com, Inc.  
1200 12<sup>th</sup> Avenue South  
Suite 1200  
Seattle, WA 98144-2734

**Re: Amazon.Com, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed February 17, 2006  
Forms 10-Q for Fiscal Quarters Ended  
March 31, 2006 and June 30, 2006  
File No. 0-22513**

Dear Mr. Peek:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto  
Senior Assistant Chief Accountant