

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0405

Mail Stop 3561

June 4, 2009

Mr. Jeffrey P. Bezos President, Chief Executive Officer Amazon.com, Inc. 1200 12th Avenue South, Suite 1200 Seattle, Washington 98144-2734

Re: Amazon.com, Inc.

Form 10-K for Fiscal Year Ended December 31, 2008

Filed January 30, 2009

File No. 0-22513

Dear Mr. Bezos:

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

Sincerely,

William H. Thompson Accounting Branch Chief