

Mail Stop 3561

May 20, 2010

Shelley Reynolds  
Vice President, Worldwide Controller and  
Principal Accounting 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, 2009**  
**Filed January 29, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 14, 2010**  
**File No. 000-22513**

Dear Ms. Reynolds:

We have completed our review of the above-referenced filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director