



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

February 10, 2017

Jeffrey P. Bezos
President, Chief Executive Officer and Chairman of the Board
Amazon.com, Inc.
410 Terry Avenue North
Seattle, Washington 98109

Re: Amazon.com, Inc.
Form 10-K for Fiscal Year Ended December 31, 2015
Filed January 29, 2016
File No. 0-22513

Dear Mr. Bezos:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief
Office of Consumer Products