



DIVISION OF  
CORPORATION FINANCE

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

February 24, 2022

Brian T. Olsavsky  
Chief Financial Officer  
Amazon.com, Inc.  
410 Terry Avenue North  
Seattle, WA 98109

**Re: Amazon.com, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2020**  
**File No. 000-22513**

Dear Mr. Olsavsky:

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,

Division of Corporation Finance  
Office of Trade & Services

cc: Mark Hoffman