

AMAZON COM INC  
Form IRANNOTICE  
October 27, 2017

October 26, 2017

U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Re: Notice of disclosure filed in Exchange Act Report under Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act

Ladies and Gentlemen:

Pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Securities Exchange Act of 1934, as amended, notice is hereby provided that Amazon.com, Inc. has made disclosure pursuant to those provisions in the issuer's Quarterly Report on Form 10-Q for the quarter ended September 30, 2017, which was filed with the Securities and Exchange Commission on October 26, 2017.

Respectfully submitted,

Amazon.com, Inc.

By: /s/ David A. Zapolsky  
David A. Zapolsky  
Senior Vice President