Kessel Steven Form 4 February 16, 2011

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

OMB

Expires:

Washington, D.C. 20549

3235-0287 Number: January 31,

OMB APPROVAL

if no longer subject to Section 16. Form 4 or

Check this box

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF **SECURITIES**

2005 Estimated average burden hours per 0.5 response...

Form 5 obligations may continue. See Instruction

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

1(b).

Stock, par

(Print or Type Responses)

1. Name and Address of Reporting Person ** Kessel Steven			2. Issuer Name and Ticker or Trading Symbol AMAZON COM INC [AMZN]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction			
P.O. BOX 812	OX 81226		(Month/Day/Year) 02/15/2011	Director 10% Owner X Officer (give title Other (specify below) Senior Vice President		
	(Street)		4. If Amendment, Date Original Filed(Month/Day/Year)	6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person		
SEATTLE, WA 98108-1226				Form filed by More than One Reporting Person		

SEATTLE, WA 70100-1220				Person					
(City)	(State)	(Zip) Tal	ble I - Non	-Derivativ	e Secu	ırities Acqı	uired, Disposed	of, or Benefic	cially Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securit ovor Dispos (Instr. 3, 4	ed of (5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
Common Stock, par value \$.01 per share	02/15/2011		M	14,960	` ´	\$ 0	14,960	D	
Common Stock, par value \$.01 per share	02/15/2011		S(1)	7,480	D	\$ 188.59	7,480	D	
Common							384.02	I	Held by the

reporting

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value	person's
\$.01 per	Amazon.com
share	401(k) plan
	account

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474

(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	Secur Secur Acqu or Di (D)	rities hired (A) sposed of : 3, 4,	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount Underlying Securition (Instr. 3 and 4)	
				Code V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amou or Numb of Sha
Restricted Stock Unit Award	\$ 0 (2)	02/15/2011		M		14,960	05/15/2009(3)	02/15/2011	Common Stock, par value \$.01 per share	14,9

Reporting Owners

Reporting Owner Name / Address	Relationships					
	Director	10% Owner	Officer	Other		

Kessel Steven P.O. BOX 81226

Senior Vice President

SEATTLE, WA 98108-1226

Signatures

/s/ Steven Kessel, Senior Vice
President
02/16/2011

**Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Reporting Owners 2

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- (1) This transaction was effected pursuant to a Rule 10b5-1 trading plan adopted by the reporting person.
- (2) Converts into Common Stock on a one-for-one basis.
 - This award vested based upon the following vesting schedule and the satisfaction of certain business criteria intended to qualify the award as tax-deductible compensation under Section 162(m) of the Internal Revenue Code: 4,170 shares on each of May 15, 2009, August 15,
- (3) as tax-deductible compensation under Section 162(iii) of the Internal Revenue Code. 4,170 shares on Each of May 15, 2009, August 15, 2009, November 15, 2009 and February 15, 2010, 14,961 shares on May 15, 2010, 14,960 shares on August 15, 2010, 14,961 shares on November 15, 2010 and 14,960 shares on February 15, 2011.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.