

Kessel Steven
 Form 4
 February 17, 2010

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549**

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

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

(Print or Type Responses)

1. Name and Address of Reporting Person *
 Kessel Steven

(Last) (First) (Middle)

P.O. BOX 81226

(Street)

SEATTLE, WA 98108-1226

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
 AMAZON COM INC [AMZN]

3. Date of Earliest Transaction
 (Month/Day/Year)
 02/15/2010

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

___ Director ___ 10% Owner
 ___X___ Officer (give title below) ___ Other (specify below)

Senior Vice President

6. Individual or Joint/Group Filing(Check Applicable Line)
 ___X___ Form filed by One Reporting Person
 ___ Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially 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. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5) | 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 Ownership (Instr. 4) |
|--|--------------------------------------|--|--------------------------------|---|---|--|-----------------------------------|
| | | | Code | V | Amount | (D) | Price |
| Common Stock, par value \$0.01 per share | 02/15/2010 | | M | | 8,921 | A | \$ 0 |
| | | | | | 8,921 | | |
| Common Stock, par value \$0.01 per share | 02/15/2010 | | M | | 4,170 | A | \$ 0 |
| | | | | | 13,091 | | |
| Common Stock, par | 02/16/2010 | | S ⁽¹⁾ | | 13,091 | D | \$ 0 |
| | | | | | | | 119.93 |

value
\$.01 per
share

Common
Stock, par
value
\$.01 per
share

359.686 I

Held by the
reporting
person's
Amazon.com
401(k) plan
account

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

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(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) | 5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5) | 6. Date Exercisable and Expiration Date (Month/Day/Year) | 7. Title and Amount of Underlying Securities (Instr. 3 and 4) | Amount or Number of Shares |
|--|--|--------------------------------------|--|--------------------------------|---|--|---|----------------------------|
| Restricted Stock Unit Award | \$ 0 ⁽²⁾ | 02/15/2010 | | M | 8,921 | 11/15/2006 ⁽³⁾ 02/15/2010 | Common Stock, par value \$.01 per share | 8,921 |
| Restricted Stock Unit Award | \$ 0 ⁽²⁾ | 02/15/2010 | | M | 4,170 | 05/15/2009 ⁽⁴⁾ 02/15/2011 | Common Stock, par value \$.01 per share | 4,170 |

Reporting Owners

| Reporting Owner Name / Address | Relationships | | | |
|--------------------------------|---------------|-----------|-----------------------|-------|
| | Director | 10% Owner | Officer | Other |
| | | | Senior Vice President | |

Kessel Steven
P.O. BOX 81226
SEATTLE, WA 98108-1226

Signatures

/s/ Steven Kessel, Senior Vice
President

02/16/2010

__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).

- (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: 10.00% on November 15, 2006, 5.87% on May 15, 2007, 5.83% on August 15, 2007 and an additional 5.83% for each 3-month period thereafter through February 15, 2008, 8.33% on May 15, 2008 and an additional 8.33% for each 3-month period thereafter through February 15, 2010.

- (3)
- (4) This award vests 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, 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.

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