

**Disclosure Pursuant to U.S. Treasury Regulation Section 1.1273-2(f)(9)
For New Amazon 5.2% Notes due 2025 Issued in the December 2017
Exchange**

On December 20, 2017, holders of the outstanding series of 5.2% notes due 2025 of Whole Foods Market, Inc. (“WFM”) (the “Old Notes”) exchanged their Old Notes for newly issued 5.2% notes due 2025 of Amazon.com, Inc. (“Amazon”) (the “New Notes”) and cash (such transaction, the “Exchange”).

Pursuant to U.S. Treasury Regulation section 1.1273-2(f)(9), Amazon has made the following determinations with respect to the New Notes. These determinations are binding on a holder of the New Notes unless the holder explicitly discloses that its determination is different from Amazon’s determination on the holder’s timely filed federal income tax return for the taxable year that includes the acquisition date of the New Notes, in accordance with the requirements of the regulations.

- The New Notes (CUSIP Number 023135BN5) are “traded on an established market” within the meaning of U.S. Treasury Regulation section 1.1273-2(f).
- The issue price of the New Notes within the meaning of U.S. Treasury Regulation section 1.1273-2(b) is \$1,146.20 per \$1,000 face amount of such New Notes, or 114.62%.