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February 13, 2003

Office of the Secretary
United States Senate
232 Hart Senate Office Building
Washington D.C., 20510

To whom it may concern:

Amazon.com received notice on January 21, 2003 that our Mid Year Lobbying Report possibly under-reported lobbying expenses for the first half of 2002. Upon a review of our report and a review of the Lobbying Disclosure Act, we concluded that we had previously misunderstood the constitution of a "lobbying expense" and attached is an amendment to Amazon.com's Mid-Year (January-June) Lobbying Report of 2002.

In response to our previous misinterpretation of a "lobbying expense" and in an effort to ensure our Lobbying Disclosure reports accurately reflect Amazon.com's lobbying activity, we enclose amendments to question 13 and clarifications of lobbying activity in our mid year and end year filings for 2001 and 2002. In 2000, the only amendment portion is the response to question 13.

Amazon.com appreciates the Secretary's diligence in alerting us to this possible mistake and appreciates the opportunity to file an amendment.

Sincerely,

A handwritten signature in black ink, appearing to read "Sarah Turberville".

Sarah Turberville
Amazon.com Public Policy
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sturberv@amazon.com

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LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required To Complete This Page

1. Registrant Name Amazon.com Holdings, Inc			
2. Address <input type="checkbox"/> Check if different than previously reported 126 C Street NW #3			
3. Principal Place of Business (if different from line 2) City: Seattle State/Zip (or Country) WA 98144			
4. Contact Name	Telephone	E-mail (optional)	5. Senate ID
Sarah Turberville	(202) 347-7390	sturberv@amazon.com	54
7. Client Name <input checked="" type="checkbox"/> Self			6. House ID #
			31

TYPE OF REPORT 8. Year 2000 Midyear (January 1-June 30) OR Year End (July 1-December 31)


9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report ⇒ Termination Date _____

11. No Lobbying

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

<p align="center">12. Lobbying Firms</p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇒ \$ _____ Income (nearest \$20,000)</p> <p>Provide a good faith estimate, rounded to the nearest \$20,000, of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).</p>	<p align="center">13. Organizations</p> <p>EXPENSES relating to lobbying activities for this period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input checked="" type="checkbox"/> ⇒ \$ <u>246,000.00</u> Expenses (nearest \$)</p> <p>14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description</p> <p><input checked="" type="checkbox"/> Method A. Reporting amounts using LDA definitions</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 170(e)(2)(B) Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 170(e)(2)(C) Internal Revenue Code</p>
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Signature 

Printed Name and Title Sarah Turberville, Public Policy Assistant

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