

CODE OF BUSINESS CONDUCT AND ETHICS

In performing their job duties, Amazon.com employees should always act lawfully, ethically, and in the best interests of Amazon.com. This Code of Business Conduct and Ethics (the "Code of Conduct") sets out basic guiding principles. Employees who are unsure whether their conduct or the conduct of their coworkers complies with the Code of Conduct should contact their manager or the Legal Department. Employees may also report any suspected noncompliance as provided in the Legal Department's reporting guidelines referred to in paragraph IX below.

I. Compliance with Laws, Rules and Regulations

Employees must follow applicable laws, rules and regulations at all times. Employees with questions about the applicability or interpretation of any law, rule or regulation, should contact the Legal Department.

II. Conflicts of Interest

In performing their job duties, employees are expected to use their judgment to act, at all times and in all ways, in the best interests of Amazon.com. A "conflict of interest" exists when an employee's personal interest interferes with the best interests of Amazon.com. For example, a conflict of interest may occur when an employee or a family member receives a personal benefit as a result of the employee's position with Amazon.com. A conflict of interest may also arise from an employee's business or personal relationship with a customer, supplier, competitor, business partner, or other employee, if that relationship impairs the employee's objective business judgment.

Because an employee's receipt of gifts or services could create a conflict of interest, the Legal Department will develop and maintain guidelines for disclosure of gifts or services received from customers, suppliers, competitors or business partners.

Employees should attempt to avoid conflicts of interest and employees who believe a conflict of interest may exist should promptly notify the Legal Department. The Legal Department will consider the facts and circumstances of the situation to decide whether corrective or mitigating action is appropriate.

III. Insider Trading Policy

Federal and state laws prohibit trading in securities by persons who have material information that is not generally known or available to the public.

Employees of the Company may not a) trade in stock or other securities while in possession of material nonpublic information or b) pass on material nonpublic information to others without express authorization by the Company or recommend to others that they trade in stock or other securities based on material nonpublic information.

The Company has adopted guidelines designed to implement this policy. All employees are expected to review and follow the Amazon.com Insider Trading Guidelines. Certain employees must comply with trading windows and/or preclearance requirements when they trade Amazon.com securities.

IV. Discrimination and Harassment

Amazon.com provides equal opportunity in all aspects of employment and will not tolerate any illegal discrimination or harassment of any kind. For more information, see the Amazon.com policies on Equal Employment Opportunity and Workplace Harassment in the Amazon.com Owner's Manual.

V. Health and Safety

Amazon.com provides a clean, safe and healthy work environment. Each employee has responsibility for maintaining a safe and healthy workplace by following safety and health rules and practices and reporting accidents, injuries and unsafe conditions, procedures, or behaviors.

Violence and threatening behavior are not permitted. Employees must report to work in a condition to perform their duties, free from the influence of illegal drugs or alcohol.

VI. Price Fixing

Employees may not discuss prices or make any formal or informal agreement with any competitor regarding prices, discounts, business terms, or the market segments and channels in which the Company competes, where the purpose or result of such discussion or agreement would be inconsistent with applicable antitrust laws. If you have any questions about this section or the applicable antitrust laws, please contact the Legal Department.

VII. Bribery; Payments to Government Personnel

Employees may not bribe anyone for any reason, whether in dealings with governments or the private sector. The U.S. Foreign Corrupt Practices Act, and similar laws in other countries, prohibit offering or giving anything of value, directly or indirectly, to government officials in order to obtain or retain business. Employees may not make illegal payments to government officials themselves or through a third party. Employees who are conducting business with the government officials of any country must contact the Legal Department for guidance on the law governing payments and gifts to governmental officials.

VIII. Recordkeeping, Reporting, and Financial Integrity

Amazon.com's books, records, accounts and financial statements must be maintained in appropriate detail, must properly reflect the Company's transactions and must conform both to applicable law and to the Company's system of internal controls. Further, Amazon.com's public financial reports must contain full, fair, accurate, timely and understandable disclosure as required by law. The Company's financial, accounting and legal groups are responsible for procedures designed to assure proper internal and disclosure controls, and all employees should cooperate with these procedures.

IX. Questions; Reporting Violations

Employees should speak with anyone in their management chain or the Legal Department when they have a question about the application of the Code of Conduct or when in doubt about how to properly act in a particular situation.

The Amazon.com Legal Department has developed and maintains reporting guidelines for employees who wish to report violations of the Code of Conduct. These guidelines include information on making reports to the Legal Department and to an independent third party. Please see the reporting guidelines for information and instructions.

Amazon.com will not allow retaliation against an employee for reporting misconduct by others in good faith. Employees must cooperate in internal investigations of potential or alleged misconduct.

Employees who violate the Code of Conduct will be subject to disciplinary action up to and including discharge.

X. Periodic Certification

The Legal Department will designate certain employees who, based on their level of responsibility or the nature of their work, will be required to certify periodically that they have read, understand and complied with the Code of Conduct.

XI. Board of Directors

With respect to their service on behalf of the Company, Amazon.com's Board of Directors must comply with the relevant provisions of this Code of Conduct, including conflicts of interest, insider trading and compliance with all applicable laws, rules and regulations.

XII. Waivers

Waivers of this Code of Conduct may be made only in a manner permitted by law.

Code of Business Conduct and Ethics Frequently Asked Questions

What should I do if I think that I may have a conflict of interest or have engaged in conduct that may have violated the Code of Conduct?

You should promptly discuss the issue with your manager, anyone in your management chain, or the Legal Department. The Legal Department can be reached at (206) 266-1742. Employees may also report such behavior through the Amazon.com Ethics Line. Calls to the Ethics Line are answered by an independent third party and may be anonymous upon request. The Amazon.com Ethics Line may be accessed by dialing:

Country	Ethics Line Number
Australia	1-800-088-054
Brazil	0800-892-1581
Canada	877-781-2416
Finland	0800-91-5573
Germany	0800 589 4314
Hong Kong	800-933-699
India	000 800 440 2115
Israel	180-931-7157
Italy	800-788 2784
Mexico	001-888-543-2840
Japan	010 800-7465 7465
New Zealand	0800-44-7942
Poland	0-0-800-151-0010
Singapore	800-110-1567
Luxembourg	00 800 7465 7465
Republic of Ireland	00 800-7465 7465
South Africa	0800-980-054
Spain	900 814 521
Sweden	201 605 949
United States	877 781 2416
United Kingdom	00 800-7465 7465

In the following countries, dial the Direct Access Number to connect with the AT&T network, then dial the Ethics Line Number.

Country	Direct Access Number	Ethics Line Number
China (Beijing)	108-888	877-781-2416
China (outside Beijing)	10-8111	877-781-2416
Costa Rica	0-800-011-4114	888-402-9003
Egypt (Cairo)	2510-0200	800-505-2951
Egypt (Outside Cairo)	02-2510-0200	800-505-2951
Morocco	002-11-0011	800-505-2951

Amazon will not allow retaliation against an employee for reporting misconduct by others in good faith. Employees are expected to cooperate in internal investigations of potential or alleged misconduct.

What should I do if I think that one of my coworkers may have a conflict of interest or violated the Code of Conduct?

You should promptly discuss the issue with your manager, anyone in your management chain, or the Legal Department. The Legal Department can be reached at (206) 266-1742. Employees may also report such behavior through the Amazon.com Ethics Line. Calls to the Ethics Line are answered by an independent third party and may be anonymous upon request. The Amazon.com Ethics Line may be accessed at the numbers listed above.

Amazon will not allow retaliation against an employee for reporting misconduct by others in good faith. Employees are expected to cooperate in internal investigations of potential or alleged misconduct.

What should I do if I think that my manager or anyone in my management chain may have a conflict of interest or violated the Code of Conduct?

You should promptly discuss the issue with your Human Resources representative or the Legal Department. The Legal Department can be reached at (206) 266-1742. Employees may also report such behavior through the Amazon.com Ethics Line. Calls to the Ethics Line are answered by an independent third party and may be anonymous upon request. The Amazon.com Ethics Line may be accessed at the numbers listed above.

Amazon will not allow retaliation against an employee for reporting misconduct by others in good faith. Employees are expected to cooperate in internal investigations of potential or alleged misconduct.

What are my obligations if I receive a complaint or become aware of fraud or improper conduct regarding accounting, auditing, or internal control over financial reporting?

Like other violations of the Code of Conduct, you should promptly discuss the issue with your manager, anyone in your management chain, or the Legal Department. The Legal Department can be reached at (206) 266-1742. Employees may also report such behavior through the Amazon.com Ethics Line, which is answered by an independent third party and may be anonymous upon request. The Amazon.com Ethics Line may be accessed at the numbers listed above.

Amazon will not allow retaliation against an employee for reporting misconduct by others in good faith. Employees are expected to cooperate in internal investigations of potential or alleged misconduct.

Managers who receive a complaint or learn from any source (employees, non-employees or our own systems) of fraud or improper conduct regarding accounting, auditing, or internal control over financial reporting should immediately contact the Legal Department. Examples of issues that must be reported include:

- manipulation of financial results or business metrics (for example, a customer claims that our refund policy causes us to report revenues incorrectly)
- misappropriation of assets by management or employees (for example, employees improperly issuing gifts certificates to themselves or their family using Arizona)
- intentional circumvention of the Company's internal financial controls (for example, an employee is alleged to have falsified timecards)
- intentionally misleading the Company's independent auditors (for example, someone claims an employee intentionally withheld or misrepresented information during an interview by an auditor)
- inappropriate influence on related party transactions by related parties (for example, conflicts of interest or non-arms-length arrangements with closely related companies, strategic partners, and so on), or
- fraud or other illegal acts (for example, a vendor complains that Amazon's transaction with the vendor was intentionally and improperly omitted from publicly reported financial results)

If you have any question about whether an activity, complaint, or allegation should be reported, call the Legal Department for advice.

Am I permitted to serve on the Board of Directors or an Advisory Board of a for-profit corporation?

Because such service may constitute a conflict of interest, employees generally should not sit on boards of directors of for-profit corporations. If you wish to serve on the Board of a for-profit entity please contact the Legal Department. In extremely limited circumstances, employees may be approved to serve on Boards of Directors of for-profit entities when such service is determined to be consistent with the Code of Business Conduct and Ethics and is in the best interests of Amazon (for example, when Amazon has or seeks a financial or strategic relationship with that entity). The Legal Department will consult with your manager and determine whether the proposed Board service meets those standards.

Employees may serve on advisory boards of for-profit corporations only when such service is in the best interests of Amazon and does not create an improper conflict of interest. Service on advisory boards must be approved in advance by your manager and by the Legal Department.

May I accept a gift from one of my suppliers or vendors?

Employees may not receive gifts or services that might influence their judgment regarding any business decision within their discretion. Employees involved in direct buying decisions must be particularly scrupulous not to accept such gifts from suppliers or vendors. You should discuss with your manager any gifts or proposed gifts that you are unsure about.

Gifts include, without limitation, tickets to sporting or other events, travel to business or recreational destinations, restaurant meals, and offers to sell goods or services at a discount from retail price.

Because an employee's receipt of gifts or services could create a conflict of interest, the Legal Department will develop guidelines for disclosure of gifts or services received from suppliers, vendors, competitors or business partners of Amazon. Among other things, these guidelines will require you to report gifts or services with values above certain thresholds using the Gift Reporting Forms. The gift reporting form will be routed to the applicable Vice President and the Legal Department. In the interim, please contact the Legal Department at (206) 266-1742 regarding the receipt of gifts or services from suppliers or vendors.

In addition, for employees involved in direct buying decisions:

- A customer, supplier, vendor, or business partner may pay the costs associated with your travel only in connection with a business-related purpose and with prior VP approval, and
- Entertainment gifts (such as tickets to sporting events, concerts and the like) may be accepted from a customer, supplier, vendor or business partner only if the third-party representative is attending the event with the Amazon employee; no entertainment gifts may be accepted if the third-party representative is not attending with the Amazon employee.

A vendor sent me a sample product for evaluation. The vendor says that they don't want the product back. Can I keep it?

Samples should be regarded as the property of Amazon. Vendor product samples allow employees to evaluate products for sale, and you may use the samples for that purpose for a reasonable period of time, up to thirty days. If the sample has a retail value of USD\$50 or more, you must then return the sample to your Vice President. If the sample has a retail value of less than \$50 USD, you or any other employee may keep it; however, any employee who has kept samples with a total retail value of USD\$125 or more during the calendar year must report the sample and all other samples kept during the calendar year. Samples may not be sold using Amazon.com's Marketplace or otherwise.

A vendor I work with has offered me the ability to purchase goods or services at a discount from the retail price. Can I accept this offer?

Unless available and disclosed to all employees, discounts from vendors, suppliers, competitors or business partners of Amazon are gifts subject to the limitations and requirements discussed above.

Am I allowed to accept directed shares from my friends or business associates?

Employees may not accept directed shares from any vendors, suppliers, business partners, or current or potential competitors if accepting those directed shares might influence their judgment on behalf of Amazon (directed shares are the initial public offering shares that companies' executives offer directly to their friends, employees, and business associates). Any employee wishing to accept directed shares from any business partner or competitor must receive prior approval from the Legal Department. Please contact the Legal Department at (206) 266-1742.

Am I permitted to own stock in current or potential competitors?

Employees may not purchase any interest in any company if that company is a current or potential competitor, if that purchase might influence their judgment on behalf of Amazon. Any trading in public companies is also subject to insider trading restrictions (see the Insider Trading Guidelines).

Do I have an obligation to disclose to my manager the companies in which I own stock?

If you are working on a transaction with a company in which you own stock, you must disclose that fact to your manager before you do any work on that transaction.

Am I permitted to give an interview or make a presentation about the Company? What about writing articles or blogging?

All external communications, including interviews, speeches, articles and blogs about the Company are subject to Amazon's communications policies. Also, any honorarium or other compensation must be remitted to Amazon.

Am I permitted to participate on a standard setting committee?

Participation by Amazon employees on standard setting committees could compromise the Company's intellectual property rights. Accordingly, employees must obtain the prior approval of the appropriate vice president and the Legal Department prior to participation on any standard setting committee.

Am I allowed to contact a friend who works for a competitor to find out how they are pricing a particular product? What about an agreement on prices?

Employees may not discuss prices or make any formal or informal agreement with any competitor regarding prices, discounts, business terms, or the market segments and channels in which the Company competes, where the purpose or result of such discussion or agreement would be inconsistent with the applicable antitrust laws. If you have any questions about this section or the applicable antitrust laws, please contact the Legal Department.

I have a question about Insider Trading. How can I get additional information and guidance?

You should review the Insider Trading Guidelines and the accompanying FAQ. If the Guidelines and FAQ do not answer your question, please send email to stockpolicy@amazon.com.

Am I allowed to take advantage of services and features publicly offered by the Company, such as Marketplace, Associates, Amazon Mechanical Turk, Webstore by Amazon and Web Services?

Employees may use publicly available services and features offered by the Amazon.com, including Marketplace, Associates, Amazon Mechanical Turk, Webstore by Amazon, and Web Services to help test and improve them and to understand our business better.

When using site features to interact with people and entities outside of the Company, be especially careful to provide the highest level of service and best possible customer experience. For marketplace orders, for example, this includes accurately describing the product and its condition, shipping promptly and responding appropriately to customer inquiries and concerns.

When using these services and features, you must always comply with the law and all applicable contracts and Company policies. And, of course, your use of these features is governed by the Confidentiality, Non-Competition, and Invention Assignment Deed (the "Agreement"). Among other things, the Agreement prohibits employees from competing with the Company, including by using the Company's services and features to create or market products or services that are competitive with the Company's. The Agreement also protects the Company's rights in confidential information possessed or created by employees as well as certain inventions developed by employees while employed by the Company.

What is a bribe?

Generally speaking, a bribe is offering or giving any type of personal advantage to another person to encourage them to act improperly (or to reward them for doing so). However, favorable commercial terms that are part of a normal, transparent commercial practice, such as negotiating the commercial terms of a contract in good faith, do not constitute bribery.

How do I determine whether a person is a government official?

All officers and employees of state, local and national government agencies or departments are government officials and subject to the limitations outlined in the Government Payment Compliance Policy. In addition, anti-bribery laws define government officials to also include officers and employees of government owned or controlled businesses, officers and employees of public international organizations (such as the United Nations), non-government personnel acting in official capacities (such as government contractors), political parties and political party officials, candidates for political office, and third parties if

you think any part of the payment from Amazon will be offered to any of the parties listed above.

Note that businesses that are typically private in many countries, such as hospitals, media outlets, utilities, transportation and telecommunication providers, banks, newspapers and book publishers may be government owned or controlled in other countries.

Can I provide travel, lodging and meals to government officials in connection with a marketing event?

Providing travel, lodging and meals to a government official for any occasion is governed by the Government Payment Compliance Policy and must be approved in advance by Legal by emailing governmentcompliance@amazon.com. After you receive Legal approval, all expenses must be managed by Accounts Payable. You should never use your personal credit card or provide payment directly to the government officials to cover these expenses.

I know that we can't directly bribe a government official, but our buying agent indicated that it occasionally has to pay-off the local government to obtain goods on time. Is that a problem even though we're not directly making the payment?

Yes. Anti-bribery rules prohibit all bribes to government officials, including bribes through third parties. All payments to any government official on behalf of Amazon must be approved by the Legal Department in accordance with Amazon's Government Payment Compliance Policy.

How do other Company policies relate to the Code of Conduct?

Acting lawfully, ethically, and in the best interests of Amazon requires that employees comply with all Company policies including such critical policies as those relating to information security and the privacy of customer information. Employees must also comply with the policies and business practices implemented by their individual groups.

I believe that I (or a coworker) may have been treated in a discriminatory manner or may be working in a hostile work environment. What should I do?

Employees who observe or experience conduct in the workplace that they believe may be inappropriate or harassing by anyone, including supervisors, coworkers, customers, or visitors, may advise the offender that their behavior is unwelcome and request that it stop. In addition, employees who encounter such behavior should report it immediately to their supervisor, to a department manager, or a Human Resources Representative. You should also review the Equal Opportunities Policy and the Harassment Policy.

Employees may also report such behavior to the Legal Department at (206) 266-1742 or through the Amazon.com Ethics Line. Calls to the Ethics Line are answered by an independent third party and may be anonymous upon request. The Amazon.com Ethics Line may be accessed at the numbers listed above.

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