

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934APRIL 27, 1998
Date of Report
(Date of earliest event reported)AMAZON.COM, INC.
(Exact Name of Registrant as Specified in Charter)

DELAWARE	000-22513	91-1646860
(State or Other	(Commission File No.)	(IRS Employer
Jurisdiction		Identification No.)
of Incorporation)		

1516 SECOND AVENUE, SEATTLE, WASHINGTON 98101
(Address of principal executive offices, including zip code)(206) 622-2335
(Registrant's telephone number, including area code)

ITEM 5. OTHER EVENTS

On April 27, 1998, Amazon.com, Inc. (the "Company") announced that its Board of Directors approved a two-for-one stock split for its shares of Common Stock. Stockholders of record on May 20, 1998 will be issued a certificate representing one additional share of Common Stock for each share of Common Stock held on May 20, 1998. The payment date for this stock dividend will be June 1, 1998.

The Company also announced on April 27, 1998 that it has acquired three companies: Bookpages, Ltd; Telebook, Inc.; and Internet Movie Database Ltd.

In addition, on April 27, 1998 the Company announced its earnings for the first quarter of 1998.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS

(c) Exhibits

- 99.1 Press Release dated April 27, 1998 regarding the stock split
- 99.2 Press Release dated April 27, 1998 regarding the acquisitions

99.3 Press Release dated April 27, 1998 regarding the
Company's first quarter earnings

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

AMAZON.COM, INC.

Dated: April 27, 1998

By /s/ ALAN CAPLAN

Vice President and General Counsel

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EXHIBIT INDEX

Exhibit Number -----	Description -----
99.1	Press Release dated April 27, 1998 regarding the stock split
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99.3	Press Release dated April 27, 1998 regarding the Company's first quarter earnings

AMAZON.COM ANNOUNCES TWO-FOR-ONE SPLIT OF COMMON SHARES

Seattle, WA -- (April 27, 1998) -- Amazon.com, Inc. (NASDAQ: AMZN), today announced that its Board of Directors approved a 2-for-1 split of its common shares. Shareholders will receive one additional share for every share held on the record date of May 20, 1998. The additional shares will be mailed or delivered on or about June 1, 1998, by the company's transfer agent, ChaseMellon Shareholder Services.

Amazon.com, Inc., Earth's Biggest Bookstore, is the largest online retailer of books. Amazon.com offers a catalog of more than 3 million book, music, and other titles, plus easy-to-use search and browse features, e-mail services, personalized shopping services, secure Web-based credit card payment, and direct shipping to customers. Amazon.com has virtually unlimited online shelf space and offers customers a vast selection through an efficient search-and-retrieval interface, as well as streamlined ordering through 1-Click(SM) technology. Amazon.com pioneered the concept of syndicated selling on the Internet and has more than 40,000 members in its Associates Program including AOL.com, Yahoo!, Netscape, Excite, the AltaVista Search Service, the @Home Network, the Prodigy Shopping Network, and iVillage.

This announcement contains forward-looking statements that involve risks and uncertainties that include, among others, Amazon.com's limited operating history, the unpredictability of its future revenues, and risks associated with capacity constraints, management of growth, and new business opportunities. More information about factors that potentially could affect Amazon.com's financial results is included in the company's Annual Report on Form 10-K for the year ended December 31, 1997, filed with the Securities and Exchange Commission.

Amazon.com, Earth's Biggest Bookstore, and 1-Click are service marks of Amazon.com, Inc. All other names are trademarks of their respective owners.

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AMAZON.COM ACQUIRES THREE LEADING INTERNET COMPANIES

AMAZON.COM ACQUISITIONS EXTEND COMPANY'S ABILITY TO SERVE
INTERNATIONAL CUSTOMERS

Seattle, WA -- (April 27, 1998) -- Amazon.com, Inc. (NASDAQ: AMZN), today announced that it has acquired three leading Internet companies: Bookpages, Ltd; Telebook, Inc.; and Internet Movie Database Ltd. Amazon.com expects online retailers Bookpages and Telebook to become fundamental components of its expansion into the European marketplace, and Internet Movie Database to support its eventual entry into online video sales.

"These acquisitions will enable Amazon.com to quickly offer European consumers the same combination of selection, service, and value that we now provide our U.S. customers," said Jeffrey P. Bezos, Amazon.com founder and CEO. "I'm excited about these companies because each has a relentless focus on customer service, an unwavering commitment to Internet commerce, and a smart, innovative management team."

Bookpages (www.bookpages.co.uk) is one of the largest online bookstores in the United Kingdom, providing access to all 1.2 million U.K. books in print. Bookpages Managing Director Dr. Simon Murdoch said of the acquisition, "This is fantastic news for Bookpages and its customers. By combining Amazon.com's resources with Bookpages' in-depth knowledge of the U.K. marketplace, we can provide even better service and selection to our customers inside and outside of the United Kingdom."

Telebook (www.telebuch.de), operating through its ABC Bucherdienst subsidiary, is Germany's number one online bookstore, with a catalog of nearly 400,000 German-language titles. Telebook President Michael J.G. Gleissner commented, "Telebook's longtime local expertise in online bookselling in Germany combined with Amazon.com's worldwide brand and powerful technology will lead to tremendous benefits for the customer."

Originally launched in 1990, Internet Movie Database (www.imdb.com) is a comprehensive repository for movie and television information on the Internet. "Everyone at IMDb is excited about becoming a part of Amazon.com," said Colin Needham, IMDb Managing Director. "Because of their similar passion for books, the

Amazon.com team understands and fully supports IMDb's mission of providing the best possible information to movie lovers."

Each of the acquisitions will be accounted for under the purchase method of accounting. The company will incur total charges of approximately \$55 million in connection with all three transactions. Consideration was comprised of cash and common stock, and the company anticipates issuing an aggregate of approximately 540,000 shares of common stock as a result of these transactions.

Amazon.com, Inc., Earth's Biggest Bookstore, is the largest online retailer of books. Amazon.com offers a catalog of more than 3 million book, music, and other titles, plus easy-to-use search and browse features, e-mail services, personalized shopping services, secure Web-based credit card payment, and direct shipping to customers. Amazon.com has virtually unlimited online shelf space and offers customers a vast selection through an efficient search-and-retrieval interface, as well as streamlined ordering through 1-Click(SM) technology. Amazon.com pioneered the concept of syndicated selling on the Internet and has more than 40,000 members in its Associates Program including AOL.com, Yahoo!, Netscape, Excite, the AltaVista Search Service, the @Home Network, the Prodigy Shopping Network, and iVillage.

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results is included in the company's Annual Report on Form 10-K for the year ended December 31, 1997, filed with the Securities and Exchange Commission.

Amazon.com, Earth's Biggest Bookstore, and 1-Click are service marks of Amazon.com, Inc. All other names are trademarks of their respective owners.

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AMAZON.COM ANNOUNCES FINANCIAL RESULTS FOR FIRST QUARTER 1998

Cumulative Customer Accounts Increased 50% Quarter-to-Quarter to 2,260,000.

Amazon.com Now 3rd Largest Bookseller in the US

SEATTLE April 27 /PRNewswire/ -- Amazon.com, Inc. (Nasdaq: AMZN) today announced financial results for the first quarter of 1998. ----

Net sales for the first quarter ended March 31, 1998 were \$87.4 million, a 32 percent increase over net sales of \$66.0 million reported for the fourth quarter ended December 31, 1997. Net sales increased 446 percent over net sales of \$16.0 million reported for the first quarter of 1997. Net loss for the first quarter ended March 31, 1998 was \$9.26 million, or \$0.40 per share, compared with a net loss in the quarter ended December 31, 1997 of \$9.33 million, or \$0.41 per share. The company reported a net loss of \$3.04 million or \$0.16 per share in the quarter ended March 31, 1997.

Amazon.com also announced that cumulative customer accounts grew to over 2,260,000 at March 31, 1998, an increase of 50 percent from 1,510,000 customer accounts at December 31, 1997 and 564 percent from 340,000 customer accounts at March 31, 1997. Repeat customer orders represented more than 60 percent of orders placed during the quarter ended March 31, 1998.

The Web measurement services continued to highlight Amazon.com's growing reach among Internet users and strengthening market leadership: in March, Amazon.com was ranked in the top 20 across all Internet sites in all major market surveys (Media Metrix and Relevant Knowledge). In addition, not only was Amazon.com the leading online bookseller in these surveys, it was the leading online shopping site.

"We are very pleased with our acceleration in new customer acquisition: it took us 27 months to serve our first million customers, and less than 6 months to serve our second million," said Jeff Bezos, Amazon.com president and chief executive officer. "Our strong revenue growth has now made us the third largest bookseller in the US, online or offline. We believe that our leadership position in the online market allows us to offer our customers the benefits of Amazon.com selection, convenience, price

and personalized services for an expanded range of products, such as music. And we are now inviting our customers to come help build the best music store on the Web."

Separately, Amazon.com today announced that it has acquired three leading Internet companies: Bookpages Limited, Telebook, Inc. and Internet Movie Database Limited. Online retailers Bookpages and Telebook are fundamental components of Amazon.com's expansion into the European marketplace, and Internet Movie Database is a key underpinning for Amazon.com's eventual entry into online video sales.

"With these acquisitions, we have accelerated our expansion into European e-commerce and acquired a foundation for a best-of-breed video store. These acquisitions will enable Amazon.com to offer a new set of consumers the same combination of selection, service and value that we now provide our US book customers. We remain committed to moving quickly to solidify and extend our current market leadership position in books while pursuing these new opportunities. This will require aggressive future investment in building our business and brand, expanding our product offerings, launching international operations and integrating our recent acquisitions."

Bookpages (<http://www.bookpages.co.uk>) is one of the largest online bookstores in the United Kingdom, providing access to all 1.2 million UK books in print. Telebook (<http://www.telebuch.de>), operating through its ABC Bucherdienst subsidiary, is Germany's number one online bookstore, with a

catalog of nearly 400,000 German language titles. Originally launched in 1990, Internet Movie Database (<http://www.imdb.com>) is a comprehensive repository for movie and television information on the Internet, and is an excellent example of genuine community on the Internet.

Each of the acquisitions will be accounted for under the purchase method of accounting. The company will incur total charges of approximately \$55 million in connection with all three transactions. Consideration was comprised of cash and common stock, and the company anticipates issuing an aggregate of approximately 540,000 shares of common stock as a result of these transactions.

Last week, Amazon.com invited music enthusiasts everywhere to contribute to developing the music store of their dreams and launched a pilot version of its online music area (accessible from the Amazon.com home page). Customers, artists, music industry professionals, and other music lovers can put their personal stamp on the music store Amazon.com is now building by contributing their ideas and music reviews.

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In February, Amazon.com launched Amazon.com Advantage, an innovative new program designed to increase the visibility and sales of titles from independent publishers and authors. It will help level the playing field for smaller publishers and authors by providing the tools and framework to ensure their books appear more often, more prominently, and with 24-hour availability throughout Amazon.com's catalog of 3 million book, music, and other titles.

In March, Amazon.com launched Amazon.com Kids, a comprehensive resource for children's and young adult books. Amazon.com Kids features a catalog of more than 100,000 books for children, teens, and parents.

Separately, Amazon.com today announced that its Board of Directors approved a 2-for-1 split of its common stock. Shareholders will receive an additional share of common stock for every share held on the record date of May 20, 1998. The additional shares will be payable on June 1, 1998.

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AMAZON.COM, INC.
Statements of Operations
(in thousands, except per share amount)

Quarter Ended March 31,

	1998 -----	1997 -----
	(Unaudited)	
Net sales	\$87,375	\$16,005
Cost of sales	68,054	12,484
	-----	-----
Gross profit	19,321	3,521
Operating expenses:		
Marketing and sales	19,503	3,906
Product development	6,729	1,575
General and administrative	1,963	1,142
	-----	-----
Total operating expenses	28,195	6,623
Loss from operations	(8,874)	(3,102)
Interest income	1,640	64
Interest expense	(2,025)	--
	-----	-----
Net loss	\$ (9,259)	\$ (3,038)
	=====	=====
Pro forma basic and diluted loss per share	\$ (0.40)	\$ (0.16)
	=====	=====
Shares used in computation of pro forma basic and diluted loss per share	23,311	19,402
	=====	=====

On April 27, 1998, the Company announced a two-for-one stock split, effective June 1, 1998. The share and per share data have not been restated to reflect this split.

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AMAZON.COM, INC.
Balance Sheets
(in thousands except per share data)

	March 31, 1998 ----- (Unaudited)	December 31, 1997 ----- (Audited)
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 98,600	\$109,810
Short-term investments	18,220	15,256
Inventories	11,674	8,971
Prepaid expenses and other	4,399	3,298
	-----	-----
Total current assets	132,893	137,335
Fixed assets, net	9,773	9,265
Deposits	293	166
Deferred charges	2,048	2,240
	=====	=====
Total assets	\$145,007	\$149,006
	=====	=====
LIABILITIES & STOCKHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	\$ 34,374	\$ 32,697
Accrued advertising	5,349	3,454
Accrued product development	--	--
Other liabilities and accrued expenses	8,071	6,167
Current portion of debt	684	1,500
	-----	-----
Total current liabilities	48,478	43,818

Long-term debt	76,521	76,521
Long-term lease obligations	181	181
Stockholders' equity:		
Preferred stock, \$0.01 par value -		
Authorized, 10,000,000 shares		
Issued and outstanding - none	--	--
Common stock, \$0.01 par value -		
Authorized, 100,000,000 shares		
Issued and outstanding, 24,162,932		
and 23,937,169 shares, respectively	242	239
Additional paid-in capital	63,952	63,792
Deferred compensation	(1,493)	(1,930)
Accumulated deficit	(42,874)	(33,615)
	-----	-----
Total stockholders' equity	19,827	28,486
	=====	=====
Total liabilities and stockholders' equity	\$145,007	\$149,006
	=====	=====

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