AMAZON COM INC

Form 3

September 18, 2006

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

OMB APPROVAL

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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

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF

SECURITIES

30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting 2. Date of Event Requiring 3. Issuer Name and Ticker or Trading Symbol Person * Statement AMAZON COM INC [AMZN] Kessel Steven (Month/Day/Year) 09/07/2006 (Last) (First) (Middle) 4. Relationship of Reporting 5. If Amendment, Date Original Person(s) to Issuer Filed(Month/Day/Year) P.O. BOX 81226 (Check all applicable) (Street) 6. Individual or Joint/Group Filing(Check Applicable Line) 10% Owner Director _X_ Form filed by One Reporting _X__ Officer Other Person (give title below) (specify below) SEATTLE, WAÂ 98108-1226 Form filed by More than One Senior Vice President Reporting Person (City) (State) (Zip) Table I - Non-Derivative Securities Beneficially Owned 2. Amount of Securities 4. Nature of Indirect Beneficial 1. Title of Security Beneficially Owned Ownership (Instr. 4) Ownership

(Instr. 4) Form: (Instr. 5) Direct (D) or Indirect (I)

213.227

(Instr. 5)

I

SEC 1473 (7-02)

Reminder: Report on a separate line for each class of securities beneficially

Common Stock, par value \$.01 per share

owned directly or indirectly. Persons who respond to the collection of information contained in this form are not

required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative	2. Date Exercisable and	3. Title and Amount of	4.	5.	6. Nature of Indirect
Security	Expiration Date	Securities Underlying	Conversion	Ownership	Beneficial
(Instr. 4)	(Month/Day/Year)	Derivative Security	or Exercise	Form of	Ownership
		(Instr. 4)	Price of	Derivative	(Instr. 5)
	Date Exercisable	Title	Derivative	Security:	
			Security	Direct (D)	

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		Expiration Date		Amount or Number of Shares		or Indirect (I) (Instr. 5)	
Employee Stock Option (Right to Buy)	09/06/2002(1)	09/06/2011	Common Stock	7,500	\$ 7.93	D	Â
Employee Stock Option (Right to Buy)	04/01/2003(2)	09/06/2011	Common Stock	6,250	\$ 7.93	D	Â
Restricted Stock Unit Award	10/01/2003(3)	10/01/2008	Common Stock	4,621	\$ 0 (8)	D	Â
Restricted Stock Unit Award	01/09/2006(4)	02/15/2009	Common Stock	13,593	\$ 0 (8)	D	Â
Restricted Stock Unit Award	04/14/2006(5)	02/15/2008	Common Stock	6,497	\$ 0 (8)	D	Â
Restricted Stock Unit Award	11/15/2006 <u>(6)</u>	02/15/2010	Common Stock	107,095	\$ 0 (8)	D	Â
Restricted Stock Unit Award	05/15/2009(7)	02/15/2011	Common Stock	76,522	\$ 0 (8)	D	Â

Reporting Owners

Reporting Owner Name / Address	Relationships				
	Director	10% Owner	Officer	Othe	
Kessel Steven P.O. BOX 81226 SEATTLE, WA 98108-1226	Â	Â	Senior Vice President	Â	

Signatures

Steven Kessel, Senior Vice President 09/15/2006

**Signature of Reporting Person

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 5(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) Fully vested.
- (2) Fully vested.
- Vested as to 4,621 units, with the remaining 4,621 units currently unvested. This award vests at the rate of 20.00% on October 1, 2006, 20.00% on October 1, 2007 and 10.00% on October 1, 2008.
- Vested as to 4,531 shares, with the remaining 13,593 units currently unvested. This award vests at the rate of 7.50% on November 15, 2006 and an additional 7.50% for each 3-month period thereafter through February 15, 2009.
- Vested as to 2,165 shares, with the remaining 6,497 units currently unvested. This award vests at the rate of 12.50% on November 15, 2006 and an additional 12.50% for each 3-month period thereafter through February 15, 2008.

Vests at the rate of 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.

Reporting Owners 2

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- Vests at the rate of 5.45% on May 15, 2009 and an additional 5.45% for each 3-month period thereafter through February 15, 2010, 19.55% on May 15, 2010 and an additional 19.55% for each 3-month period thereafter through February 15, 2011.
- (8) Converts into Common Stock on a one-for-one basis.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.