AMAZON COM INC
Form 3
September 18, 2006

FORM 3

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

OMB APPROVAL

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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

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 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
Â Kessel Steven
(Last) (First) (Middle)

P.O. BOX 81226
(Street)

SEATTLE,Â WAÂ 98108-1226
(City) (State) (Zip)

2. Date of Event Requiring Statement (Month/Day/Year)
09/07/2006

3. Issuer Name **and** Ticker or Trading Symbol
AMAZON COM INC [AMZN]

4. Relationship of Reporting Person(s) to Issuer
(Check all applicable)
_____ Director _____ 10% Owner
__X__ Officer _____ Other
(give title below) (specify below)
Senior Vice President

5. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
_X_ Form filed by One Reporting Person
___ Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Beneficially Owned

1.Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock, par value $.01 per share	213.227	I	Held by the reporting person's Amazon.com 401(k) plan account

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

SEC 1473 (7-02)

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

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

		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(6)	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	Other
Kessel Steven P.O. BOX 81226 SEATTLE,Â WAÂ 98108-1226	Â	Â	Â Senior Vice President	Â

Signatures

Steven Kessel, Senior Vice President 09/15/2006

**Signature of Reporting Person Date

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.

(3) 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.

(4) 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.

(5) 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.

(6) 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.

(7) 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.
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