Kessel Steven Form 4 May 03, 2007

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549 STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

Check this box if no longer subject to Section 16. Form 4 or

Form 5 obligations may continue. See Instruction

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

SECURITIES

(Print or Type Responses)

1(b).

OMB APPROVAL

OMB Number:

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January 31, 2005

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0.5

1. Name and Address of Reporting Person * Kessel Steven			2. Issuer Name and Ticker or Trading Symbol AMAZON COM INC [AMZN]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)			
(Last)	(First)	(Middle)	3. Date of Earliest Transaction	(Check an approach)			
			(Month/Day/Year)	Director 10% Owner			
P.O. BOX 81226			05/01/2007	_X_ Officer (give title Other (specification) below) Senior Vice President			
	(Street)		4. If Amendment, Date Original	6. Individual or Joint/Group Filing(Check			
SEATTLE, WA 98108-1226			Filed(Month/Day/Year)	Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person			

(City)	(State)	(Zip) Tak	ole I - Non-	Derivativ	e Secı	ırities Ac	quired, Disposed	l of, or Benefi	icially Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transactic Code (Instr. 8)	(Instr. 3,	spose 4 and (A) or	d of (D) 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
Common Stock, par value \$.01 per share	05/01/2007		Code V M	7,500	(D)	Price \$ 7.93	7,500	D	
Common Stock, par value \$.01 per share	05/01/2007		M	6,250	A	\$ 7.93	13,750	D	
Common Stock, par value \$.01 per share	05/01/2007		S <u>(1)</u>	7,500	D	\$ 61.12	6,250	D	

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Common Stock, par value \$.01 per share	05/01/2007	7	S <u>(1)</u> 6	,250 Г	\$ 61.12	2 0	I)			
Common Stock, par value \$.01 per share						25	56.36 I		repor perso Ama	on's zon.com k) plan	
Reminder: Report on a separate line for each class of securities beneficially 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 Acquired, Disposed of, or Beneficially Owned											
		(<i>e.g.</i> , pu	ts, calls, warrants,	options, c	onvertible	secui	rities)				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	Code	5. Numlion Deriv Securition Acquires (A) or Disposes (D) (Instr. 3 and 5)	vative es ed	6. Date Exercis Expiration Dat (Month/Day/Y	e		7. Title and Underlying 3 (Instr. 3 and	Securities
				Code V	7 (A)	(D)	Date Exercisal	le Expirat Date	ion	Title	Amoun or Number of Shares

			Code V (A)	(D)				Shares
Employee Stock Option (Right to Buy)	\$ 7.93	05/01/2007	М	7,500	09/06/2002(2)	09/06/2011	Common Stock, par value \$.01 per share	7,500
Employee Stock							Common Stock, par	

M

6,250 04/01/2003(2) 09/06/2011

value

\$.01 per

share

6,250

Reporting Owners

\$ 7.93

Option

Buy)

(Right to

Reporting Owner Name / Address	Relationships					
	Director	10% Owner	Officer	Other		

05/01/2007

Reporting Owners 2 Kessel Steven P.O. BOX 81226 SEATTLE, WA 98108-1226

Senior Vice President

Signatures

/s/ Steven Kessel, Senior Vice President

05/02/2007

**Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(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) This transaction was effected pursuant to a Rule 10b5-1 trading plan adopted by the reporting person.
- (2) This award is fully vested.

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.

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