

SINEGAL JAMES D
 Form 5
 October 15, 2009

FORM 5

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

OMB APPROVAL

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 Form 3 Holdings Reported Form 4 Transactions Reported

ANNUAL STATEMENT OF CHANGES IN 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

1. Name and Address of Reporting Person *
 SINEGAL JAMES D

2. Issuer Name and Ticker or Trading Symbol
 COSTCO WHOLESALE CORP /NEW [COST]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)

3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year)
 08/30/2009

Director 10% Owner
 Officer (give title below) Other (specify below)
 President and CEO

999 LAKE DRIVE
 (Street)

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

6. Individual or Joint/Group Reporting (check applicable line)

ISSAQUAH, WA 98027

Form Filed by One Reporting Person
 Form Filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned at end of Issuer's Fiscal Year (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
				(A) or (D) Amount Price			
Common Stock	10/13/2008	Â	G	16,801 D \$ (1) 596,766	D	Â	
Common Stock	10/13/2008	Â	G	2,100 D \$ (1) 594,666	D	Â	
Common Stock	10/13/2008	Â	G	2,100 D \$ (1) 592,566	D	Â	
Common Stock	10/13/2008	Â	G	5,040 D \$ (1) 587,526	D	Â	

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Common Stock	10/13/2008	Â	G	504	D	\$ <u>(1)</u>	587,022	D	Â
Common Stock	12/17/2008	Â	G	2,220	D	\$ <u>(1)</u>	577,546	D	Â
Common Stock	12/19/2008	Â	G	3,472	D	\$ <u>(1)</u>	574,074	D	Â
Common Stock	12/19/2008	Â	<u>J(2)</u>	52,391	A	\$ 0	626,465	D	Â
Common Stock	12/19/2008	Â	<u>J(3)</u>	15,042	A	\$ 0	641,507	D	Â
Common Stock	12/19/2008	Â	<u>J(4)</u>	15,042	A	\$ 0	656,549	D	Â
Common Stock	03/24/2009	Â	G	10,810	D	\$ <u>(1)</u>	645,739	D	Â
Common Stock	04/23/2009	Â	<u>J(3)</u>	11,273	A	\$ 0	655,756	D	Â
Common Stock	04/23/2009	Â	<u>J(4)</u>	11,273	A	\$ 0	667,029	D	Â
Common Stock	12/19/2008	Â	<u>G(5)</u>	35,098	D	\$ 0	1,484,083	I	By LLC
Common Stock	12/19/2008	Â	<u>G(5)</u>	35,098	D	\$ 0	1,448,985	I	By LLC
Common Stock	12/19/2008	Â	J	52,391	D	\$ 0	1,396,594	I	By LLC
Common Stock	12/19/2008	Â	<u>G(2)</u>	35,098	A	\$ 0	45,723	I	By GRAT
Common Stock	12/19/2008	Â	<u>J(3)</u>	15,042	D	\$ 0	30,681	I	By GRAT
Common Stock	04/23/2009	Â	<u>J(3)</u>	11,273	D	\$ 0	19,408	I	By GRAT
Common Stock	12/19/2008	Â	<u>G(5)</u>	35,098	A	\$ 0	45,723	I	By Spouse's GRAT
Common Stock	12/19/2008	Â	<u>J(4)</u>	15,042	D	\$ 0	30,681	I	By Spouse's GRAT
Common Stock	04/23/2009	Â	<u>J(4)</u>	11,273	D	\$ 0	19,408	I	By Spouse's GRAT

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

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

Table with 9 columns: 1. Title of Derivative Security, 2. Conversion or Exercise Price of Derivative Security, 3. Transaction Date, 3A. Deemed Execution Date, if any, 4. Transaction Code, 5. Number of Derivative Securities, 6. Date Exercisable and Expiration Date, 7. Title and Amount of Underlying Securities, 8. Price of Derivative Security, 9. Price of Underlying Security. Includes sub-columns for Date Exercisable and Expiration Date, and Amount or Number of Shares.

Reporting Owners

Table with columns: Reporting Owner Name / Address, Relationships (Director, 10% Owner, Officer, Other). Row for SINEGAL JAMES D, 999 LAKE DRIVE, ISSAQUAH, WA 98027, with relationship 'President and CEO'.

Signatures

Deanna K. Nakashima, attorney-in-fact, 10/15/2009

**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) Personal gift.
(2) Represents shares distributed from LLC to reporting person.
(3) Represents shares distributed from a GRAT to reporting person.
(4) Represents shares distributed to spouse of reporting person by a GRAT of which she is the sole trustee.
(5) Represents transfer of shares from LLC co-managed by reporting person and spouse...

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