SINEGAL J Form 5	AMES D									
October 13,								OMB A	PPROVAL	
FORM Check thi	UNITED S	STATES SECU				GE CC	OMMISSION	OMB Number:	3235-0362	
no longer to Section Form 4 or 5 obligati may conti <i>See</i> Instru 1(b). Form 3 H	UAL STATEM OWNE	Washington, D.C. 20549 ATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES Section 16(a) of the Securities Exchange Act of 1934, Public Utility Holding Company Act of 1935 or Section						Expires: January 31, 2005 Estimated average burden hours per response 1.0		
Reported Form 4 Transactio Reported		30(h) of the I			-					
1. Name and A SINEGAL	Symbol COST	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) (M	(Month/	3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year) 08/28/2011				_X_ Director 10% Owner _X_ Officer (give title Other (specify below) below)			
999 LAKE	DRIVE	007201	00/20/2011					CEO		
	(Street)		endment, Date onth/Day/Year)	Original		6	. Individual or Jo (checl	int/Group Rep	-	
ISSAQUAI	H, WA 98027					_	X_ Form Filed by (Form Filed by M Person			
(City)	(State)	(Zip) Tak	ole I - Non-Der	ivative Sec	urities	s Acqui	red, Disposed of	, or Beneficial	ly Owned	
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	Code	(A) or Di (D)	(Instr. 3, 4 and 5) (A) or		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)		
Common Stock	11/08/2010	Â	G	15,430	D	\$ <u>(1)</u>	850,424	D	Â	
Common Stock	11/08/2010	Â	G	1,929	D	\$ <u>(1)</u>	848,495	D	Â	
Common Stock	11/08/2010	Â	G	540	D	\$ <u>(1)</u>	847,955	D	Â	
Common Stock	11/12/2010	Â	G	3,067	D	\$ <u>(1)</u>	844,888	D	Â	

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Common Stock	11/29/2010	Â	G	1,940	D	\$ <u>(1)</u>	834,948	D	Â
Common Stock	12/14/2010	Â	G	2,856	D	\$ <u>(1)</u>	824,092	D	Â
Common Stock	01/18/2011	Â	G	689	D	\$ <u>(1)</u>	823,403	D	Â
Common Stock	02/07/2011	Â	J <u>(2)</u>	68,909	A	\$0	884,312	D	Â
Common Stock	02/07/2011	Â	J <u>(3)</u>	15,444	А	\$0	899,756	D	Â
Common Stock	02/07/2011	Â	J <u>(4)</u>	15,444	А	\$0	915,200	D	Â
Common Stock	03/24/2011	Â	G	13,868	D	\$ <u>(1)</u>	885,332	D	Â
Common Stock	03/24/2011	Â	G	27,736	D	\$ <u>(1)</u>	857,596	D	Â
Common Stock	07/01/2011	Â	J <u>(3)</u>	9,248	А	\$0	841,575	D	Â
Common Stock	07/01/2011	Â	J <u>(4)</u>	9,248	А	\$0	850,823	D	Â
Common Stock	02/07/2011	Â	J(2)	68,909	D	\$0	1,211,740	Ι	By LLC
Common Stock	02/07/2011	Â	G <u>(5)</u>	46,165	D	\$0	1,165,575	Ι	By LLC
Common Stock	02/07/2011	Â	G <u>(5)</u>	46,165	D	\$0	1,119,410	Ι	By LLC
Common Stock	02/07/2011	Â	G <u>(5)</u>	46,165	A	\$0	85,656	Ι	By GRAT
Common Stock	02/07/2011	Â	J <u>(3)</u>	15,444	D	\$0	70,212	Ι	By GRAT
Common Stock	07/01/2011	Â	J <u>(3)</u>	9,248	D	\$0	60,964	Ι	By GRAT
Common Stock	02/07/2011	Â	G <u>(5)</u>	46,165	А	\$0	85,656	Ι	By Spouse's GRAT
Common Stock	02/07/2011	Â	J <u>(4)</u>	15,444	D	\$0	70,212	I	By Spouse's GRAT
Common Stock	07/01/2011	Â	J <u>(4)</u>	9,248	D	\$0	60,964	I	By Spouse's GRAT

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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)

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5.	6. Date Exer	cisable and	7. Titl	e and	8. Price of	9.
Derivative	e Conversion	(Month/Day/Year)	Execution Date, if	Transaction	Number	Expiration D	ate	Amou	int of	Derivative	of
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Under	lying	Security	D
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivative	e		Secur	ities	(Instr. 5)	Se
	Derivative				Securities			(Instr.	3 and 4)		B
	Security				Acquired						0
					(A) or						E
					Disposed						Is
					of (D)						Fi
					(Instr. 3,						(I
					4, and 5)						
					(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Reporting Owners

Reporting Owner Name / Address	Relationships						
	Director	10% Owner	Officer	Other			
SINEGAL JAMES D 999 LAKE DRIVE ISSAQUAH, WA 98027	ÂX	Â	CEO	Â			
Signatures							
Deanna K. Nakashima, attorney-in-fact		10/13/20)11				

**Signature of Reporting Person

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).

Date

- (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, each of whom holds a 50% ownership interest in the LLC, to two grantor retained annuity trusts ("GRAT"); reporting person and spouse are the sole trustees of their respective GRATs.

Note: File three copies of this Form, one of which must be manually signed. If space provided 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.