STAMPS.COM INC Form 144 February 28, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 144

NOTICE OF PROPOSED SALE OF SECURITIES **CUSIP NUMBER PURSUANT TO RULE 144 UNDER THE SECURITIES ACT OF 1933 ATTENTION:** WORK LOCATION Transmit for filing 3 copies of this form concurrently with either placing an order with a broker to execute sale or executing a sale directly with a market maker. 1 (a) NAME OF ISSUER (Please type or print) (b) IRS IDENT. (c) S.E.C. FILE NO. NO. 77-0454966 Stamps.com, Inc. 000-26427 1 (d) ADDRESS OF ISSUER (Street, City, State, Zip Code) (e) TELEPHONE NO. 12959 Coral Tree Place Los Angeles, CA 90066 AREA CODE NUMBER

2 (a) NAME OF PERSON (b) IRS IDENT. (c) RELATIONSHIP (d) ADDRESS (Street. City, State, Zip Code) FOR WHOSE ACCOUNT NO. TO ISSUER THE SECURITIES ARE TO BE SOLD Lloyd I Miller III Director Affiliate 4550 Gordon Drive

Naples, FL 34102

INSTRUCTION: The person filing this notice should contact the issuer to obtain the I.R.S. Identification Number and the S.E.C. File Number.

| 3 (a) | (b) | SEC USE | (c) | (<i>d</i>) | (e) | (f) | (g) |
|--------------|------------------------|----------------------|--------------|--------------|--------------------|--------------|------------|
| | | ONLY | | | | | |
| Title of the | Name and | | Number | • Aggregate | Number of | Approximate | Name of |
| Class of | Address of Each | | of | | Shares or | | Each |
| Securities | Broker Through | Broker-Dealer | Shares | Market | Other Units | Date of Sale | Securities |
| To be sold | Whom the | | or | | Outstanding | | Exchange |

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| Common stock | Securities are to be Offered or Each Market Maker who is Acquiring the Securities B. Riley & Co. 11100 Santa Monica Blvd, Suite 800 Los Angeles, CA | | Other Units To Be Sold (See instr. 3(c)) 17,500 | Value (<i>See instr.</i> <i>3(d)</i>) \$544,806.50 | (See instr. 3(e)) 23,296,579 | (See instr. 3(f)) (MO. DAY YR.) 02/27/2006 | (See instr. 3(g)) | | |
|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|------------------------------------|--------------------------------------------------------|----------------------|--|--|
| INSTRUCT | IONS: | | 3. | | | | | | |
| 1 | | | (a) | | | | | | |
| (a) | | | Titl | e of the class o | f securities to b | be sold | | | |
| Name of issu | ier | | (b) | | | | | | |
| (b) | | | me and address urities are inten | | through whom | the | | | |
| Issuer s I.R.S. Identification Number (c) Issuer s S.E.C. file number, if any | | | (c) | | | | | | |
| | | | Number of shares or other units to be sold (if debt securities, | | | | | | |
| | | | give the aggregate face amount) | | | | | | |
| (d) | | | (d) | (d) | | | | | |
| Issuer s address, including zip code | | | Aggregate market value of the securities to be sold as of a specified date within 10 days prior to the filing of this notice | | | | | | |
| (e)Issuer s telephone number, including area code2.(a) | | (e) | (e) | | | | | | |
| | | | Number of shares or other units of the class outstanding, or if debt securities the face amount thereof outstanding, as shown by the most recent report or statement published by the issuer | | | | | | |
| | | sho | | | | | | | |
| Name of person for whose account the securities are to be sold | | to (f) | (f) | | | | | | |
| | | Apj | Approximate date on which the securities are to be sold | | | | | | |

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(b)

(g)

Such person s I.R.S. identification number, if such person is an entity

Name of each securities exchange, if any, on which the securities are intended to be sold

(c)

Such person s relationship to the issuer (e.g., officer, director, 10% stockholder, or member of immediate family of any of the foregoing)

(d)

Such person s address, including zip code

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 control number.

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TABLE ISECURITIES TO BE SOLD

Furnish the following information with respect to the acquisition of the securities to be sold and with respect to the payment of all or any part of the purchase price or other consideration therefor:

| Title of | Date you | | Name of Person from Whom | Amount of | Date of | |
|-----------|----------|------------------------------------|------------------------------------------------|------------------------|---------|----------------------|
| the Class | Acquired | Name of Acquisition Transaction | Acquired | Securities Acquired | Payment | Nature of Payment |
| | | | (If gift, also give date donor acquired) | | | |
| Common | 09/05/01 | Open market purchase | 1 , | 18,750 | | |
| Stock | 10/02/02 | Open market purchase | Stamps.com, Inc. | 5,000 | | |

INSTRUCTIONS:

1.

If the securities were purchased and full payment therefor was If within two years after the acquisition of the not made in cash at the time of purchase, explain in the table or in a note thereto the nature of the consideration given. If the consideration consisted of any note or other obligation, or the consideration consisted of any note or other obligation, or dispose of securities referred to in paragraph (d)(3) of if payment was made in installments describe the arrangement Rule 144, furnish full information with respect thereto. and state when the note or other obligation was discharged in full or the last installment paid.

2.

TABLE IISECURITIES SOLD DURING THE PAST 3 MONTHS

Furnish the following information as to all securities of the issuer sold during the past 3 months by the person for whose account the securities are to be sold.

| | | | Amount of | |
|------------------------------|--------------------------|-----------------|--------------------|-------------------|
| Name and Address of Seller | Title of Securities Sold | Date of Sale | Securities Sold | Gross Proceeds |
| Lloyd Miller Custody Account | Common Stock | 2/16/06 | 11,000 | \$344,403.40 |
| 4550 Gordon Drive | | 2/22/06 | 20,000 | \$631,034.00 |
| Naples, FL 34102 | | 2/23/06 | 13,219 | \$420,653.49 |
| | | 2/24/06 | 400 | \$12,776.00 |
| | | | | |
| Milfam II | Common Stock | 12/05/05 | 3,721 | \$89,676.10 |
| 4550 Gordon Drive | | 12/12/05 | 20,729 | \$504,768.36 |

A mount of

| Naples, FL 34102 | 1/6/06 | 108,650 | \$2,722,138.33 |
|--------------------------------|---------|---------|--------------------|
| | 1/9/06 | 32,100 | \$833,974.05 |
| | 1/10/06 | 16,100 | \$422,972.76 |
| | 1/11/06 | 14,800 | \$391,710.12 |
| | 1/12/06 | 15,512 | \$413,523.55 |
| | 1/13/06 | 6,479 | \$173,701.99 |
| | 1/19/06 | 6,909 | \$185,818.94 |
| | 1/20/06 | 3,400 | \$91,834.00 |
| | 1/23/06 | 104 | \$2,809.04 |
| | 1/24/06 | 19,016 | \$515,375.44 |
| | 1/25/06 | 1,225 | \$33,332.25 |
| | 1/26/06 | 51,255 | \$1,414,397.10 |
| | 1/27/06 | 22,700 | \$638,085.65 |
| | 1/30/06 | 21,600 | \$613,565.28 |
| | 1/31/06 | 2,948 | \$84,262.39 |
| | 2/8/06 | 32,347 | \$934,731.26 |
| | | | |
| Marli B Miller Managed Account | 2/17/06 | 11,949 | \$74,116.02 |
| 4550 Gordon Drive | 2/22/06 | 20,479 | \$646,147.26 |
| Naples, FL 34102 | 2/22/00 | 12,500 | \$397,833.75 |
| ARKS: | 2,23,00 | 12,000 | <i>4071,000.10</i> |
| | | | |

REMARKS:

Table II includes sales of reporting person affiliates.

INSTRUCTIONS:

ATTENTION:

Information is to be given not only as to the person for whose account the securities are to be sold but also as to all this notice that he does not know any material adverse other persons included in that definition. In addition, information shall be given as to sales by all persons whose operations of the Issuer of the securities to be sold which sales are required by paragraph (e) of Rule 144 to be aggregated with sales for the account of the person filing this notice.

> February 24, 2006 DATE OF NOTICE

See the definition of person in paragraph (a) of Rule 144. The person for whose account the securities to which this notice relates are to be sold hereby represents by signing information in regard to the current and prospective has not been publicly disclosed.

> /s/ Lloyd I Miller (SIGNATURE)

The notice shall be signed by the person for whose account the securities are to be sold. At least one copy of the notice shall be manually signed.

Any copies not manually signed shall bear typed or printed signatures.

ATTENTION: Intentional misstatements or omission of facts constitute Federal Criminal Violations (See 18 U.S.C. 1001)

SEC 1147 (01-04)