

BYRNE JOHN JOSEPH  
 Form 4/A  
 May 19, 2010

**FORM 4**

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

OMB APPROVAL

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**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

(Print or Type Responses)

1. Name and Address of Reporting Person \*  
 BYRNE JOHN JOSEPH

(Last) (First) (Middle)

3 LARAMIE ROAD

(Street)

ETNA, NH 03750

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol  
 OVERSTOCK.COM, INC [OSTK]

3. Date of Earliest Transaction  
 (Month/Day/Year)  
 05/11/2010

4. If Amendment, Date Original Filed(Month/Day/Year)  
 05/13/2010

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

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

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

**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 Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)		
				(A) or (D)	Code	V	Amount	(D)	Price

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

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SEC 1474  
 (9-02)

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

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Title and Amount of Derivative Securities (Instr. 3 and 4)
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Derivative Security	or Disposed of (D) (Instr. 3, 4, and 5)			Code	V	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
	(A)	(D)	(D)						
Restricted Stock Units	<u>(1)</u>	05/11/2010		A		<u>(1)</u>	<u>(1)</u>	Common Stock	10,000 \$

### Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
BYRNE JOHN JOSEPH 3 LARAMIE ROAD ETNA, NH 03750		X		

### Signatures

/s/ Mark Harden on behalf of John J. Byrne  
Date: 05/13/2010

\*\*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) Each Restricted Stock Unit represents a contingent right to receive one share of Overstock.com, Inc. common stock. The Restricted Stock Units vest as to 25% at the close of business on May 10, 2011, 25% at the close of business on May 10, 2012, and the remaining 50% at the close of business on May 10, 2013. Vested shares will be delivered to the reporting person promptly after the Restricted Stock Units vest.

**Remarks:**  
Amendment filed to include the Power of Attorney (see attached)

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.