BYRNE PATRICK

Form 4/A

December 09, 2005

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

30(h) of the Investment Company Act of 1940

OMB 3235-0287

OMB APPROVAL

Number:

Expires:

January 31, 2005

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response... 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5

SECURITIES Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, obligations Section 17(a) of the Public Utility Holding Company Act of 1935 or Section

may continue. See Instruction

1(b).

(Last)

(Print or Type Responses)

1. Name and Address of Reporting Person * **BYRNE PATRICK**

(First)

2. Issuer Name and Ticker or Trading Symbol

OVERSTOCK COM INC [OSTK]

5. Relationship of Reporting Person(s) to

(Check all applicable)

President

Issuer

(Middle)

3. Date of Earliest Transaction

_X__ Director

_X__ 10% Owner

6350 SOUTH 3000 EAST

(Month/Day/Year)

12/01/2005

X_ Officer (give title below)

__ Other (specify

(Street)

4. If Amendment, Date Original

Filed(Month/Day/Year)

12/01/2005

6. Individual or Joint/Group Filing(Check

Applicable Line)

X Form filed by One Reporting Person Form filed by More than One Reporting

Person

SALT LAKE CITY, UT 84121

| (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. 4. Securities Acquired Transaction(A) or Disposed of (D) Code (Instr. 3, 4 and 5) (Instr. 8) (A) or | | | 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 | 12/01/2005 | | Code V P | Amount 2,600 | (D) | Price \$ 38.22 | 1,081,650 (3) | D | | |
| Common Stock | 12/01/2005 | | P | 100 | A | \$ 38.25 | 1,081,750 | D | | |
| Common Stock | 12/01/2005 | | P | 200 | A | \$ 38.25 | 1,081,950 | D | | |
| Common Stock | 12/01/2005 | | P | 500 | A | \$ 38.25 | 1,082,450 | D | | |
| Common Stock | 12/01/2005 | | P | 200 | A | \$ 38.25 | 1,082,650 | D | | |

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| Common Stock | 12/01/2005 | P | 300 | A | \$ 38.25 | 1,082,950 | D | |
|-----------------|------------|---|-------|---|-------------|------------------|-------|--|
| Common Stock | 12/01/2005 | P | 200 | A | \$ 38.25 | 1,083,150 | D | |
| Common Stock | 12/01/2005 | P | 500 | A | \$ 38.25 | 1,083,650 | D | |
| Common Stock | 12/01/2005 | P | 100 | A | \$ 38.37 | 1,083,750 | D | |
| Common Stock | 12/01/2005 | P | 200 | A | \$ 38.37 | 1,083,950 | D | |
| Common Stock | 12/01/2005 | P | 100 | A | \$ 38.37 | 1,084,050 | D | |
| Common Stock | 12/01/2005 | P | 1,722 | A | \$ 38.48 | 1,085,772 | D | |
| Common Stock | | | | | | 5,592,127 (2) | I (1) | Held by High Plains Investments, L.L.C. |
| Common Stock | | | | | | 0 (2) | I | Held by C-Liquidating Trust |

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 | 2. | 3. Transaction Date | 3A. Deemed | 4. | 5. | 6. Date Exerc | cisable and | 7. Title | and | 8. Price of |
|-------------|-------------|---------------------|--------------------|-----------|-------------|---------------|-------------|-----------|--------------|-------------|
| Derivative | Conversion | (Month/Day/Year) | Execution Date, if | Transac | tionNumber | Expiration Da | ate | Amoun | nt of | Derivative |
| Security | or Exercise | | any | Code | of | (Month/Day/ | Year) | Underly | ying | Security |
| (Instr. 3) | Price of | | (Month/Day/Year) | (Instr. 8 |) Derivativ | e | | Securit | ies | (Instr. 5) |
| | Derivative | | | | Securities | S | | (Instr. 3 | 3 and 4) | |
| | Security | | | | Acquired | | | | | |
| | | | | | (A) or | | | | | |
| | | | | | Disposed | | | | | |
| | | | | | of (D) | | | | | |
| | | | | | (Instr. 3, | | | | | |
| | | | | | 4, and 5) | | | | | |
| | | | | | | | | | A | |
| | | | | | | | | | Amount | |
| | | | | | | Date | Expiration | | Or Numbar | |
| | | | | | | Exercisable | Date | | Number | |
| | | | | C 1 | u (A) (D) | | | | of | |
| | | | | Code | V (A) (D) | | | | Shares | |

9. Nu Deriv Secur Bene Own Follo Repo Trans (Instr

Reporting Owners

| Reporting Owner Name / Address | Relationships | | | | | | | |
|---|---------------|-----------|-----------|-------|--|--|--|--|
| · · · · · · · · · · · · · · · · · · · | Director | 10% Owner | Officer | Other | | | | |
| BYRNE PATRICK 6350 SOUTH 3000 EAST SALT LAKE CITY, UT 84121 | X | X | President | | | | | |

Signatures

Patrick Byrne 12/07/2005

**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) The reporting person disclaims beneficial ownership, except to the extent of his pecuniary interest therein, and this report shall not be deemed an admission that the reporting person is the beneficial owner of the securities for purposes of Section 16 or any other purpose.
- On November 11, 2005, C-Liquidating Trust distributed all its 649,536 shares to its sole trustee, High Plains Investments, L.L.C. The reporting person had previously reported indirect ownership of both C-Liquidating Trust and High Plains Investments, L.L.C. The distribution of the C-Liquidating Trust shares did not increase or decrease the reporting person's form of beneficial ownership.
- The reporting person has determined that 66,559 shares previously reported as directly owned are indirectly owned. Consequently, the reporting person has amended his Form 4 filed on October 6, 2005, and is amending his Forms 4 filed on December 1, 2005 to reflect the same correction. No new transaction is reported in this Amendment.

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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