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Check this box if no longer subject to Section 16. Section 16. Section 26. Secti										3235-0287 January 31, 2005 Iverage		
((Print or Type R	Responses)										
1. Name and Address of Reporting Person <u>*</u> JOHNSON JONATHAN E III				2. Issuer Name and Ticker or Trading Symbol OVERSTOCK.COM, INC [OSTK]				-	5. Relationship of Reporting Person(s) to Issuer			
	(Last)	(First) (N	Aiddle)		f Earliest Transaction				(Check all applicable)			
6350 SOUTH 3000 EAST				(Month/Day/Year) 01/13/2011					Director 10% Owner X Officer (give title Other (specify below) below) President			
(Street)				4. If Amendment, Date Original					6. Individual or Joint/Group Filing(Check			
F SALT LAKE CITY, UT 84121					Filed(Month/Day/Year)				Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person			
	(City)	(State)	(Zip)	Tabl	e I - Non-D	erivative	Secur	ities Acq	uired, Disposed of	, or Beneficial	ly Owned	
	1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	Executio any	med n Date, if Day/Year)	3. 4. Securities Acquired Transaction(A) or Disposed of (D) Code (Instr. 3, 4 and 5) (Instr. 8) (A) or			d of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		
	a				Code V	Amount	(D)	Price	(Instr. 3 and 4)			
	Common Stock	01/13/2011			М	3,900	А	\$ 16.51	24,857	D		
	Common Stock	01/13/2011			F	1,469	D	\$ 16.51	23,388	D		
	Common Stock	01/14/2011			М	7,500	А	\$ 16.93	30,888	D		
	Common Stock	01/14/2011			F	2,614	D	\$ 16.93	28,274	D		

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 Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transacti Code (Instr. 8)	5. Number onof Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Pr Deriv Secu (Inst
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Restricted Stock Units	<u>(1)</u>	01/13/2011		М	3,900	(1)	<u>(1)</u>	Common Stock	3,900	\$
Restricted Stock Units	<u>(2)</u>	01/14/2011		М	7,500	(2)	(2)	Common Stock	7,500	\$

Reporting Owners

Reporting Owner Name / Address	Relationships						
	Director	10% Owner	Officer	Other			
JOHNSON JONATHAN E III 6350 SOUTH 3000 EAST SALT LAKE CITY, UT 84121			President				
Signatures							
/s/ Jonathan E. Johnson III	01/18/2011						
	01/16/2011						

**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).

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 January 13, 2010, an additional 25% at the close of business on January 13, 2011, and the remaining 50% at the close of business on January 12, 2012. Vested shares will be delivered to the remarking percent promptly after the

(1) and vest as to 25% at the close of business on January 13, 2012. Vested shares will be delivered to the reporting person promptly after the restricted stock units vest.

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Each restricted stock unit represents a contingent right to receive one share of Overstock.com, Inc. common stock. The restricted stock

(2) units vest as to 25% at the close of business on January 14, 2009, an additional 25% at the close of business on January 14, 2010, and the remaining 50% at the close of business on January 14, 2011. Vested shares will be delivered to the reporting person promptly after the restricted stock units vest.

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.