Form 3/A January 18, 2011				
•	TES SECURITIES AN	ND EXCHANGE COMMISS	ION OMB	APPROVAL
	Washington, I	D.C. 20549	OMB Number:	3235-010
INITIAL S		EFICIAL OWNERSHIP OF	F Expires:	January 3 200
Section 17(a) of 3		Securities Exchange Act of 19 ng Company Act of 1935 or Se		ours per
(Print or Type Responses)				
1. Name and Address of Reporting Person <u>*</u> Tryon Stephen P	<ul><li>2. Date of Event Requiring</li><li>Statement</li><li>(Month/Day/Year)</li></ul>	3. Issuer Name <b>and</b> Ticker or Tradin OVERSTOCK.COM, INC [C		
(Last) (First) (Middle) 6350 SOUTH 3000 EAST	05/11/2010	Person(s) to Issuer	5. If Amendment, Filed(Month/Day/Ye 05/19/2010	e
(Street)		(Check all applicable)	6. Individual or Jo	int/Group

Tryon Stephen P

A Tryon Ste		oorting	2. Date of Event Requiring Statement (Month/Day/Year)	3. Issuer Name and Ticker or Trading Symbol OVERSTOCK.COM, INC [OSTK]				
(Last)	(First)	(Middle)	05/11/2010	4. Relationshi Person(s) to Is	p of Reporting		5. If Amendment, Date Original Filed(Month/Day/Year)	l
6350 SOUT	H 3000 EA	ST					05/19/2010	
	(Street)			(Check all applicable)			6. Individual or Joint/Group	
SALT LAKI CITY, UT				.0	<pre>10% (Other v) (specify below Vice President</pre>	w)	Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person	
(City)	(State)	(Zip)	Table I - N	lon-Derivat	ive Securiti	es Ber	neficially Owned	
1.Title of Secur (Instr. 4)	rity		2. Amount of Beneficially (Instr. 4)		3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nat Owner (Instr.	•	
Common Sto	ock		4,875		D	Â		
Common Sto	ock		2,155		Ι	Base State	d on 5/15/10 401(k) Plan ment	
Common Sto	ock		500		Ι	Share	es held in IRA	

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

SEC 1473 (7-02)

Persons who 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.

## Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security	2. Date Exercisable and	3. Title and Amount of	4.	5.	6. Nature of Indirect
(Instr. 4)	Expiration Date	Securities Underlying	Conversion	Ownership	Beneficial Ownership

3235-0104 January 31, 2005

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	(Month/Day/Year)		Derivative Security (Instr. 4)		or Exercise Price of	Form of Derivative	(Instr. 5)
	Date Exercisable	Expiration Date	Title	A mount or	Derivative Security	Security: Direct (D) or Indirect (I) (Instr. 5)	
Restricted Stock Units	(1)	01/14/2018	Common Stock	7,500	\$ 0.0001	D	Â
Restricted Stock Units	(2)	01/13/2019	Common Stock	10,500	\$ 0.0001	D	Â
Restricted Stock Units	( <u>3)</u>	02/02/2020	Common Stock	15,000	\$ 0.0001	D	Â
Incentive Stock Option	(4)	02/06/2017	Common Stock	35,000	\$ 17.08	D	Â

## **Reporting Owners**

Reporting Owner Name / Address	Relationships						
1	Director	10% Owner	Officer	Other			
Tryon Stephen P 6350 SOUTH 3000 EAST SALT LAKE CITY, UT 84121	Â	Â	Senior Vice President	Â			
Signatures							

/s/Stephen P Tryon	01/18/2011
<u>**</u> Signature of Reporting Person	Date

## **Explanation of Responses:**

- If the form is filed by more than one reporting person, see Instruction 5(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 14, 2009, and additional 25% at the close of business on January 14, 2010 and the

(1) 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.

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, and additional 25% at the close of business on January 13, 2011 and the

(2) remaining 50% 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.

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 February 1, 2011, and additional 25% at the close of business on February 1, 2012 and the

- (3) remaining 50% at the close of business on February 1, 2013. Vested shares will be delivered to the reporting person promptly after the restricted stock units vest.
- (4) Options were granted February 7, 2007 and vest as to 28% on first anniversary of date of grant and 2% each month thereafter.

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.