Shah Bhargav J Form 3 January 08, 2013

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

OMB APPROVAL

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3235-0104

0.5

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF **SECURITIES**

January 31, Expires: 2005 Estimated average

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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 *

Shah Bhargav J

(Last)

6350 SOUTH 3000 EAST

(First)

(Street)

(Middle)

Statement

(Month/Day/Year)

12/31/2012

2. Date of Event Requiring 3. Issuer Name and Ticker or Trading Symbol

OVERSTOCK.COM, INC [OSTK]

4. Relationship of Reporting Person(s) to Issuer

Filed(Month/Day/Year)

(Check all applicable)

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

Filing(Check Applicable Line) _X_ Form filed by One Reporting Person

Form filed by More than One Reporting Person

6. Individual or Joint/Group

5. If Amendment, Date Original

SVP, Technology

SALT LAKE CITY, UTÂ 84121

(City)

1. Title of Security

(Instr. 4)

(State)

(Zip)

2. Amount of Securities Beneficially Owned

(Instr. 4)

Ownership Form:

Table I - Non-Derivative Securities Beneficially Owned

4. Nature of Indirect Beneficial Ownership

(Instr. 5) Direct (D)

or Indirect (I) (Instr. 5)

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 (Instr. 4)

2. Date Exercisable and **Expiration Date** (Month/Day/Year)

3. Title and Amount of Securities Underlying **Derivative Security** (Instr. 4)

4. Conversion or Exercise Price of Derivative Security

5. Ownership Form of Derivative Security:

6. Nature of Indirect Beneficial Ownership (Instr. 5)

Expiration Date Exercisable Date

Amount or Title

Number of Shares

or Indirect (I) (Instr. 5)

Direct (D)

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

Shah Bhargav J

6350 SOUTH 3000 EAST SVP, Technology SALT LAKE CITY, UTÂ 84121

Signatures

/s/Mark Harden (attorney-in-fact) 01/08/2013

**Signature of Reporting Person Date

Explanation of Responses:

No securities are beneficially owned

- * 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).

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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