

OVERSTOCK.COM, INC  
Form SC 13G/A  
February 09, 2011

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

SCHEDULE 13G

Under the Securities exchange Act of 1934

(AMENDMENT NO.1) \*

OVERSTOCK COM INC

-----  
(NAME OF ISSUER)

COM

-----  
(TITLE OF CLASS OF SECURITIES)

690370101

-----  
(CUSIP NUMBER)

December 31, 2010

-----  
(Date of event which requires filing of this Statement)

Check the appropriate box to designate the rule pursuant to which  
this Schedule is filed:

X Rule 13d-1(b)  
Rule 13d-1(c)  
Rule 13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting  
person's initial filing on this form with respect to the subject class  
of securities, and for any subsequent amendment containing information  
which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not  
be deemed to be 'filed' for the purpose of Section 18 of the Securities  
Exchange Act of 1934 ('Act') or otherwise subject to the liabilities  
of that section of the Act but shall be subject to all other provisions  
of the Act (however, see the Notes).

(CONTINUED ON FOLLOWING PAGE(S))

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Item 2(c) Citizenship:  
Mutuelles AXA and AXA - France  
AXA Financial, Inc. - Delaware

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Item 2(d) Title of Class of Securities: COM

Item 2(e) Cusip Number: 690370101

Item 3. Type of Reporting Person:  
AXA Financial, Inc. as a parent holding company,  
in accordance with 240.13d-1(b) (ii) (G) .

The Mutuelles AXA, as a group, acting as a parent  
holding company.

AXA as a parent holding company.

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Item 4. Ownership as of 12/31/2010

(a) Amount Beneficially Owned: 314,700 shares of common stock

(b) Percent of Class: 1.4%

(c) Deemed Voting Power and Disposition Power:

	(i) Deemed to have Sole Power to Vote or to Direct the Vote -----	(ii) Deemed to have Shared Power to Vote or to Direct the Vote -----	(iii) Deemed to have Sole Power to Dispose or to Direct the Disposition -----	(iv) Deemed to have Shared Power to Dispose or to Direct the Disposition -----
The Mutuelles AXA, AXA, as holding companies	0	314,700	0	314,700
AXA Financial, Inc., through its subsidiaries	0	0	0	0

Each of the Mutuelles AXA, as a group, and AXA expressly declares that the filing of this Schedule 13G shall not be construed as an admission that it is, for purposes of Section 13(d) of the Exchange Act, the beneficial owner of any securities covered by this Schedule 13G.

AllianceBernstein L.P. is a majority owned subsidiary of AXA Financial, Inc. and an indirect majority owned subsidiary of AXA SA. AllianceBernstein operates under independent management and makes independent decisions from AXA and AXA Financial and their respective subsidiaries and AXA and AXA Financial calculate and report beneficial ownership separately from AllianceBernstein pursuant to guidance provided by the Securities and Exchange Commission in Release Number 34-39538 (January 12, 1998).

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AllianceBernstein may be deemed to share beneficial ownership with AXA reporting persons by virtue of 0 shares of common stock acquired on behalf of the general and separate accounts of the affiliated entities for which AllianceBernstein serves as a subadvisor. Each of AllianceBernstein and the AXA entities reporting herein acquired their shares of common stock for investment purposes in the ordinary course of their investment management and insurance

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Item 5. Ownership of Five Percent or Less of a Class:

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following.

[X]

Item 6. Ownership of More than Five Percent on behalf of Another Person. N/A

Item 7. Identification and Classification of the Subsidiary which Acquired the Security Being Reporting on by the Parent Holding Company:

This Schedule 13G is being filed by AXA Financial, Inc.; AXA, which owns AXA Financial, Inc.; and the Mutuelles AXA, which as a group control AXA:

- (X) in the Mutuelles AXAs' capacity, as a group, acting as a parent holding company with respect to the holdings of the following AXA entity or entities:
  - AXA Investment Managers Paris (France)
  - AXA Investment Managers UK Ltd
- (X) in AXA's capacity as a parent holding company with respect to the holdings of the following AXA entity or entities:
  - AXA Investment Managers Paris (France)
  - AXA Investment Managers UK Ltd
- (X) in AXA Financial, Inc.'s capacity as a parent holding company with respect to the holdings of the following subsidiaries:
  - AllianceBernstein L.P. (13-3434400), an investment adviser registered under Section 203 of the Investment Advisers Act of 1940.
  - AXA Equitable Life Insurance Company (13-5570651), an insurance company and an investment adviser registered under Section 203 of the Investment Advisers Act of 1940.

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Item 8. Identification and Classification of Members of the Group. N/A

Item 9. Notice of Dissolution of Group: N/A

Item 10. Certification:

By signing below I certify that to the best of my knowledge and

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belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: 02/09/2011

AXA FINANCIAL, INC.\*

/s/ Alvin H. Fenichel

Alvin H. Fenichel  
Senior Vice President  
and Chief Accounting Officer

\*Pursuant to the Joint Filing Agreement with respect to Schedule 13G attached hereto as Exhibit I, among AXA Financial, Inc., AXA Assurances I.A.R.D Mutuelle, AXA Assurances Vie Mutuelle, and AXA, this statement

Schedule 13G is filed on behalf of each of them.