

OVERSTOCK.COM, INC  
Form 8-K/A  
November 05, 2010

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K/A**

**CURRENT REPORT  
Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934**

Date of Report (date of earliest event reported) **November 4, 2010 (November 3, 2010)**

**Overstock.com, Inc.**

(Exact name of Registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**000-49799**  
(Commission File Number)

**87-0634302**  
(I.R.S. Employer  
Identification Number)

**6350 South 3000 East  
Salt Lake City, Utah 84121**

(Address of principal executive offices)

**(801) 947-3100**

(Registrant's telephone number, including area code)

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(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02. Results of Operations and Financial Condition**

On November 3, 2010, Overstock.com, Inc. (the Company) held an earnings call to discuss the Company's financial results for the three and nine months ended September 30, 2010. On November 4, 2010 the Company filed a transcript of that call as Exhibit 99.1. This amendment includes as Exhibit 99.1 a transcript of the call that has been edited to correct typographical errors in the original transcript.

The information in this Current Report on Form 8-K/A is being furnished and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section.

**Item 9.01. Financial Statements and Exhibits**

**(d) Exhibits.**

The following exhibits are furnished with this report:

99.1 Corrected transcript of call held on November 3, 2010.

99.2 Copy of slides presented during call held on November 3, 2010 (previously furnished with Form 8-K as originally filed on November 4, 2010)

*Certain statements contained in this Form 8-K/A include statements that are forward-looking statements. There are risks that the Company faces that could cause actual results to be materially different from those that may be set forth in forward-looking statements made by the Company. There also may be additional risks that the Company does not presently know or that it currently believes are immaterial which could also impair its business and results of operations. You are cautioned not to place undue reliance on these forward-looking statements, which speak only as of their dates. The Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise. Additional information regarding factors that could materially affect results and the accuracy of the forward-looking statements contained herein may be found in the Company's Annual Report on Form 10-K for the year ended December 31, 2009 as filed with the SEC on March 31, 2010, its Quarterly Report on Form 10-Q for the quarter ended September 30, 2010 as filed with the SEC on October 29, 2010 and any subsequent filings with the SEC.*

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**OVERSTOCK.COM, INC.**

By: */s/ Stephen J. Chesnut*  
Senior Vice President, Finance and Risk Management  
Date: November 4, 2010