Peterson Samuel J. Form 4/A February 04, 2013

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB APPROVAL OMB

3235-0287 Number:

Expires:

January 31, 2005

Estimated average

0.5

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obligations may continue. See Instruction

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

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person Peterson Samuel J.	2. Issuer Name and Ticker or Trading Symbol OVERSTOCK.COM, INC [OSTK]	5. Relationship of Reporting Person(s) to Issuer			
(Last) (First) (Middle)	3. Date of Earliest Transaction	(Check all applicable)			
6350 SOUTH 3000 EAST	(Month/Day/Year) 01/23/2013	Director 10% Owner Officer (give titleX Other (specify below) Employee			
(Street)	4. If Amendment, Date Original	6. Individual or Joint/Group Filing(Check			
	Filed(Month/Day/Year)	Applicable Line)			
SALT LAKE CITY, UT 84121	01/24/2013	_X_ Form filed by One Reporting Person Form filed by More than One Reporting Person			

(City)	(State)	(Zip)	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned
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1.Title of	2. Transaction Date		3.	4. Securities Acqu		5. Amount of	6.	7. Nature of
Security (Instr. 3)	(Month/Day/Year)	Execution Date, if any	Code	or(A) or Disposed of (Instr. 3, 4 and 5)	` ′	Securities Beneficially	Ownership Form: Direct	Indirect Beneficial
(Instr. 3)		(Month/Day/Year)	(Instr. 8)	(msu: 5, 1 and 5)		Owned	(D) or	Ownership
						Following	Indirect (I)	(Instr. 4)
				(4)		Reported	(Instr. 4)	
				(A)		Transaction(s)		
			Code V	or Amount (D)	Price	(Instr. 3 and 4)		
Common stock	01/23/2013		F	$_{(1)}^{2,889}$ D $_{0}^{\$}$.0001	42,297 (1)	D	

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

Persons who respond to the collection of SEC 1474 information contained in this form are not (9-02)required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

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	2.	3. Transaction Date		4.	5.	6. Date Exerc		7. Titl		8. Price of	9. Nu
Derivative Security (Instr. 3)	Conversion or Exercise Price of Derivative Security	(Month/Day/Year)	Execution Date, if any (Month/Day/Year)	Transact Code (Instr. 8)	orNumber of Derivativ Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	:		Amou Under Securi (Instr.	lying	Derivative Security (Instr. 5)	Deriv Secur Bene Own Follo Repo Trans (Instr
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Reporting Owners

Relationships

Reporting Owner Name / Address

Director $\frac{10\%}{\text{Owner}}$ Officer Other

Peterson Samuel J. 6350 SOUTH 3000 EAST SALT LAKE CITY, UT 84121

Employee

Signatures

/s/Mark Harden, attorney 02/04/2013 in fact

**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).

The original Form 4 filed on January 24, 2013 reporting the number of shares of common stock withheld to cover the payment of taxes owed upon the January 23, 2013 vesting date of the restricted stock units did not reflect the withholding of FICA and Medicare taxes through the vesting date. This amended Form 4 corrects the number of shares withheld and the total number of shares owned by the reporting person upon the vesting of the restricted stock units.

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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