

OVERSTOCK COM INC  
 Form 8-K  
 January 06, 2006

**UNITED STATES  
 SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT**

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

December 31, 2005

Date of Report (date of earliest event reported)

<b>Overstock.com, Inc.</b>				
(Exact name of Registrant as specified in its charter)				
Delaware		000-49799		87-0634302
(State or other jurisdiction of incorporation or organization)		(Commission File Number)		(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)				
(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:

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- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
  - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**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/ David K. Chidester*  
David K. Chidester  
Senior Vice President, Finance

Date: January 4, 2006