LINDSEY JASON C

Form 4

January 16, 2008

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB Number:

OMB APPROVAL

3235-0287

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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 may continue. 30(h) of the Investment Company Act of 1940 See Instruction

1(b).

Common

stock

(Print or Type Responses)

1. Name and Ad LINDSEY J	Symbol	2. Issuer Name and Ticker or Trading Symbol OVERSTOCK.COM, INC [OSTK]						5. Relationship of Reporting Person(s) to Issuer (Check all applicable)			
(Last)	(First) (N	(Month/I	3. Date of Earliest Transaction (Month/Day/Year)				Director 10% Owner Officer (give titleX Other (specify				
0330 300 11	01/10/2	01/16/2008					below) below) Former officer and director				
		4. If Amendment, Date Original Filed(Month/Day/Year)					6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person				
SALT LAKI	21										
(City)	(State)	(Zip) Tab	le I - Non	-De	erivative S	ecurit	ties Ac	quired, Disposed	of, or Beneficial	lly Owned	
1.Title of Security (Instr. 3)	urity (Month/Day/Year) Executive tr. 3) Executive any		med 3. on Date, if Transaction Code Day/Year) (Instr. 8) Code V			(A) of (D) (A) or (D))	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
Common stock	11/27/2007		G	V	2,000	D	\$0	42,238	D		

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

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Held by

Lindsey, LLC

Team

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

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transacti Code (Instr. 8)	5. onNumber of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3,		ate	7. Titl Amou Under Securi (Instr.	nt of lying	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene Owne Follo Repo Trans (Instr
				Code V	4, and 5) (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

LINDSEY JASON C 6350 SOUTH 3000 EAST SALT LAKE CITY, UT 84121

Former officer and director

Signatures

/s/ Jason C. 01/16/2008 Lindsey

**Signature of Date
Reporting Person

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).

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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