OVERSTOCK COM INC Form 8-K January 29, 2004

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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

January 28, 2004

Date of Report (date of earliest event reported)

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)

6322 South 3000 East, Suite 100 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)

Item 12. Results of Operations and Financial Condition

The attached Press Release discussing Overstock.com, Inc.'s 2003 4th quarter results is furnished herewith as Exhibit 99.1. Pursuant to the rules and regulations of the Securities and Exchange Commission, such exhibit and the information set forth therein and herein shall be deemed "furnished" and not "filed" for purpose of Section 18 of the Securities Exchange Act of 1934, as amended, and such exhibit and information shall not be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing.

Exhibit Number

Description

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Exhibit Number	Description	
99.1	Press Release issued January 28, 2004.	

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 VP Finance

Date: January 28, 2004

EXHIBIT INDEX

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