

Chou Francis S M
 Form 4
 May 14, 2013

FORM 4

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

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

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

(Print or Type Responses)

1. Name and Address of Reporting Person *
 Chou Francis S M

(Last) (First) (Middle)

110 SHEPPARD AVENUE
 EAST,, SUITE 301, BOX 18

(Street)

TORONTO, ONTARIO, A6 M2N
 6Y8

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
 OVERSTOCK.COM, INC [OSTK]

3. Date of Earliest Transaction
 (Month/Day/Year)
 05/10/2013

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

____ Director _____ 10% Owner
 ____ Officer (give title below) Other (specify below)
 Former 10% Owner

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	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)
				(A) or (D) Code V Amount (D) Price			
Common Stock	05/10/2013		S	50,612 D \$ 25.75	2,355,228	I	See Footnotes (1) (2) (3)

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

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

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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. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene Own Follo Repo Trans (Instr
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Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Chou Francis S M 110 SHEPPARD AVENUE EAST, SUITE 301, BOX 18 TORONTO, ONTARIO, A6 M2N 6Y8				Former 10% Owner

Signatures

/s/ Francis S.M.
Chou

05/14/2013

**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).

This statement is filed by Francis S. M. Chou. Mr. Chou (a) is the Chief Executive Officer of two investment advisers, Chou America (1) Management Inc. and Chou Associates Management Inc., and (b) acts as portfolio manager of funds advised by such investment advisers and (c) may be deemed to beneficially own securities owned or held by such investment advisers and/or funds.

(2) The filing of this statement shall not be deemed or construed as an admission that the reporting person is, for purposes of Section 16 of the Act or otherwise: (a) a beneficial owner (and such person disclaims beneficial ownership) of any securities covered hereby, except to the extent such person has or shares any pecuniary interest in such securities; or (b) a member (through any relationship described herein or otherwise) of any group.

(3) The reporting person's interests in portfolio securities held by Chou America Mutual Funds, an investment company registered under the Investment Company Act of 1940, are deemed (pursuant to Rule 16a-1(a)(5)(i)) not to confer beneficial ownership for purposes of Section 16 of the Act.

Remarks:

Exhibit Index: None

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

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