

OVERSTOCK COM INC  
 Form 8-K  
 January 27, 2005

**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 27, 2005

Date of Report (date of earliest event reported)

**Overstock.com, Inc.**

(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)
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)				

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:

- 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))
-

**Item 2.02 Results of Operations and Financial Condition.**

On January 27, 2005, Overstock.com, Inc. announced its financial results for the fourth quarter and year ended December 31, 2004. A copy of the Press Release is furnished herewith. 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.

**Item 9.01 Financial Statements and Exhibits.**

The attached Press Release discussing Overstock.com, Inc.'s 2004 fourth quarter results is furnished herewith as Exhibit 99.1.

<b>Exhibit Number</b>	<b>Description</b>
99.1	Press Release issued January 27, 2005.

**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  
                          Vice President, Finance

Date: January 27, 2005

**EXHIBIT INDEX**

Exhibit Number		Description
99.1		Press Release issued January 27, 2005.