



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 2, 2009

Mr. Stephen Chesnut  
Senior Vice President, Finance  
Overstock.com, Inc.  
6350 South 3000 East  
Salt Lake City, Utah 84121

**Re: Overstock.com, Inc.  
Item 4.01 Form 8-K  
Filed March 24, 2009  
File No. 000-49799**

Dear Mr. Chesnut:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant