

October 25, 2023

Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the Common Stock, \$0.0001 par value per share, of OVERSTOCK.COM, INC. (to be renamed Beyond, Inc.), under the Exchange Act of 1934.

Sincerely,

