

OMB APPROVAL	
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

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

1. Name and Address of Reporting Person* <u>Nielsen David J.</u> (Last) (First) (Middle) <u>799 WEST COLISEUM WAY</u> (Street) <u>MIDVALE UT 84047</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>OVERSTOCK.COM, INC [OSTK]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <p style="text-align: center;">PRESIDENT</p>
	3. Date of Earliest Transaction (Month/Day/Year) <u>01/21/2023</u>	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

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)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	01/21/2023		M		6,666	A	\$0.0001	31,682 ⁽¹⁾	D	
Common Stock	01/21/2023		F		3,068	D	\$21.41	28,614	D	
Common Stock								2,445.5	I	Based on 1/19/23 401k Plan balance provided by Fidelity

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

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 Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date						Title
Restricted Stock Units	(2)	01/21/2023		M			6,666	(2)	(2)	Common Stock	6,666	\$0	33,335	D	
Restricted Stock Units	(3)	01/23/2023		A			62,893	(3)	(3)	Common Stock	62,893	\$0	96,228	D	

Explanation of Responses:

- Reflects the previously unreported donation of 423 shares of common stock by the reporting person. Includes (i) 560 shares acquired in connection with the conversion of the Company's outstanding shares of Series A-1 and Series B Preferred Stock into shares of common stock, which was completed on June 10, 2022, (ii) 332 shares acquired under the Company's Employee Stock Purchase Plan on February 28, 2022, and (iii) 20 shares acquired under the Company's Employee Stock Purchase Plan on August 31, 2022.
- Each restricted stock unit represents a contingent right to receive one share of Overstock.com, Inc. common stock. The restricted stock units vest or have vested in three equal installments at the close of business on January 21, 2023, January 21, 2024, and January 21, 2025. Vested shares are delivered to the reporting person promptly after the restricted stock units vest. Amount shown does not include previously granted RSUs with different vesting schedules.
- Each restricted stock unit represents a contingent right to receive one share of Overstock.com, Inc. common stock. The restricted stock units vest in three equal installments at the close of business on January 23, 2024, January 23, 2025, and January 23, 2026. Vested shares are delivered to the reporting person promptly after the restricted stock units vest. Amount shown does not include previously granted RSUs with different vesting schedules.

/s/ Allison Fletcher, Attorney-in-Fact 01/24/2023

** Signature of Reporting Person Date

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

* 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).

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.