

OVERSTOCK.COM, INC  
Form 10-Q/A  
October 06, 2006

## SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

### FORM 10-Q/A

AMENDMENT NO. 1

(Mark One)

**QUARTERLY REPORT PURSUANT TO SECTION 13 OR  
15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended June 30, 2006

Or

**TRANSITION REPORT PURSUANT TO SECTION 13 OR  
15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission file number: 000-49799

**OVERSTOCK.COM, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or other jurisdiction of  
incorporation or organization)

**87-0634302**

(I.R.S. Employer  
Identification Number)

**6350 South 3000 East**

**Salt Lake City, Utah 84121**

(Address, including zip code, of

Registrant's principal executive offices)

Registrant's telephone number, including area code: **(801) 947-3100**

Edgar Filing: OVERSTOCK.COM, INC - Form 10-Q/A

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), (2) has been subject to such filing requirements for the past 90 days.

Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer (as defined in Exchange Act Rule 12b-2 of the Exchange Act).

Large accelerated filer

Accelerated filer

Non-accelerated filer

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes  No

There were 20,586,821 shares of the Registrant's common stock, par value \$0.0001, outstanding on August 2, 2006.

---

**EXPLANATORY NOTE**

Overstock.com, Inc. (the Company) is filing this Amendment No. 1 on Form 10-Q/A (this Amendment) to its Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2006, which was originally filed on August 4, 2006 (the Original Filing) to set forth the complete text, as amended, of the cover page of the Original Filing. This Amendment corrects the cover page presentation of the number of shares outstanding of the Company's common stock as of August 2, 2006. The Original Filing inadvertently presented the number of issued shares (including treasury shares) of the Company's common stock, rather than presenting its outstanding shares. This Amendment does not modify anything in the Original Filing except as described above.

Pursuant to Rule 12b-15 under the Securities Exchange Act of 1934, as amended, this Amendment corrects the cover page of the Original Filing and contains new certifications pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. This Amendment contains only the sections and exhibits to the Original Filing that are being amended, and unaffected parts or exhibits are not included herein. This Amendment continues to speak as of the date of the Original Filing, and the Company has not updated the disclosure contained herein to reflect events that have occurred since the date of the Original Filing. Accordingly, this Amendment should be read in conjunction with the Company's other filings, if any, made with the United States Securities and Exchange Commission subsequent to the filing of the Original Filing, including the amendments to those filings, if any.

**ITEM 6. EXHIBITS**

(a) Exhibits:

31.1 Certification of Chief Executive Officer, pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

31.2 Certification of Chief Financial Officer , pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

3

---

**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 thereunto duly authorized.

**OVERSTOCK.COM, INC.**

/s/ David K. Chidester  
David K. Chidester  
Senior Vice President, Finance

Dated: October 6, 2006