

2520101200058



6350 South 3000 East
Salt Lake City, Utah 84121

801-947-3100 phone
801-944-4629 fax

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2010 JAN 12

December 17, 2009

Top-Hat Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor, Room N-1513
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Overstock.com, Inc. Nonqualified Deferred Compensation Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of Overstock.com, Inc. Nonqualified Deferred Compensation Plan, we hereby provide you with the information set forth below:

Name and Address of Employer

Overstock.com, Inc.
6350 South 3000 East
Salt Lake City, UT 84121

Employer's Taxpayer Identification Number

87-0634302


Required Declaration

The Employer sponsors the Overstock.com, Inc. Nonqualified Deferred Compensation Plan ("Plan"), which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer.

Currently, Overstock.com, Inc. maintains one nonqualified plan, and there are 16 employees eligible to participate in all nonqualified plans maintained by the Employer. This Plan's effective date is January 1, 2010.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

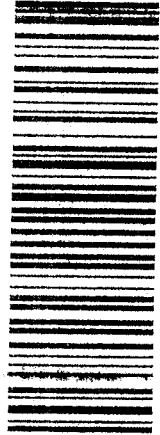

Stephen Chesnut
Senior Vice President, Finance and Chief Financial Officer

VIA CERTIFIED MAIL Return Receipt Requested

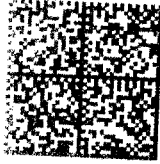


2500 York Road
Suite 210
Jamison, PA 18929

CERTIFIED MAIL™



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