



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

DIVISION OF  
CORPORATION FINANCE

March 8, 2019

Gregory J. Iverson  
Chief Financial Officer  
OVERSTOCK.COM, INC  
799 West Coliseum Way  
Midvale, Utah 84047

**Re: OVERSTOCK.COM, INC**  
**Form 10-K For the Fiscal Year ended December 31, 2017**  
**Filed March 15, 2018**  
**File No. 000-49799**

Dear Mr. Iverson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products