BED BATH & BEYOND INC

Form 4 May 14, 2007

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

if no longer subject to Section 16. Form 4 or Form 5

Check this box

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF **SECURITIES**

obligations may continue. See Instruction

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

2. Issuer Name and Ticker or Trading

BED BATH & BEYOND INC

3. Date of Earliest Transaction

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person *

FEINSTEIN LEONARD

(First) (Last) (Middle)

C/O BED BATH & BEYOND INC., 110 BI-COUNTY **BOULEVARD**

(Street)

(State)

4. If Amendment, Date Original

(Month/Day/Year)

04/20/2007

Symbol

[BBBY]

Filed(Month/Day/Year)

OMB APPROVAL

OMB 3235-0287 Number:

January 31, Expires: 2005

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response... 0.5

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

_X__ Director 10% Owner

X_ Officer (give title Other (specify below)

Co-Chairman

6. Individual or Joint/Group Filing(Check

Applicable Line)

X Form filed by One Reporting Person Form filed by More than One Reporting

FARMINGDALE, NY 11735

(City)	(State)	(Zip) Tab	ole I - Non-I	Derivative Securities Acq	quired, Disposed	of, or Benefici	ally Owned
1.Title of	2. Transaction Date	2A. Deemed	3.	4. Securities Acquired	5. Amount of	6.	7. Nature of
Security	(Month/Day/Year)	Execution Date, if	Transactio	or(A) or Disposed of (D)	Securities	Ownership	Indirect
(Instr. 3)		any	Code	(Instr. 3, 4 and 5)	Beneficially	Form:	Beneficial
		(M41-/D/N)	(T4 0)		01	D: (D)	O

(Zip)

rities Acquired 3, 4 and 5) (Month/Day/Year) (Instr. 8)

Disposed of (D) (A)

5. Amount of Securities Beneficially Owned Following Reported Transaction(s) Ownership Form: Direct (D) or Indirect (I) (Instr. 4)

Indirect Beneficial Ownership (Instr. 4)

(Instr. 3 and 4)

Common Stock, par

share

(City)

value \$0.01 per

04/20/2007

F

4,326

Code V Amount (D)

1,126,690 (1) D

share Common

Stock, par 05/02/2007 value

\$0.01 per

F

4,312 D

Price

\$ 40.91 1,122,378 (1) D

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Common Stock, par value \$0.01 per share	667,200 (2)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	1,000,000 (3)	I	By Spouse
Common Stock, par value \$0.01 per share	1,539,835 (4)	I	By Trusts

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

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 control number.

SEC 1474

(9-02)

9. Nu Deriv Secur Bene Own Follo Repo Trans (Instr

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

1. Title o	of 2.	3. Transaction Date	3A. Deemed	4.	5.	6. Date Exerc	cisable and	7. Title	e and	8. Price of	
Derivativ	e Conversion	(Month/Day/Year)	Execution Date, if	Transac	tionNumber	Expiration D	ate	Amour	nt of	Derivative	
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Underl	lying	Security	
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8) Derivative	e		Securit	ties	(Instr. 5)	
	Derivative				Securities	3		(Instr.	3 and 4)		
	Security				Acquired						
					(A) or						
					Disposed						
					of (D)						
					(Instr. 3,						
					4, and 5)						
									A		
									Amount		
						Date	Expiration		or		
						Exercisable	Date		Number		
				G 1 1					of		
				Code '	V (A) (D)				Shares		

Reporting Owners

Reporting Owner Name / Address	Relationships						
	Director	10% Owner	Officer	Other			
FEINSTEIN LEONARD C/O BED BATH & BEYOND INC. 110 BI-COUNTY BOULEVARD FARMINGDALE, NY 11735	X		Co-Chairman				

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Signatures

ownership of such shares.

/s/ Ori Solomon -Attorney-in-Fact 05/14/2007

**Signature of Reporting Person Date

Explanation of Responses:

- * 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).
- Does not include shares owned by two of Mr. Feinstein's children (who do not share the same home as Mr. Feinstein) and shares owned (1) by trusts for the benefit of one of his children (who does not share the same home as Mr. Feinstein). Mr. Feinstein disclaims beneficial
- Represents shares held by a charitable foundation of which Mr. Feinstein and his family members are trustees and officers. Mr. Feinstein
- disclaims beneficial ownership of such shares.

 (3) Represents shares held by Susan Feinstein, Mr. Feinstein's spouse. Mr. Feinstein disclaims beneficial ownership of such shares.
- (4) Represents shares held by the trusts for the benefit of Mr. Feinstein and his family members.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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