

BED BATH & BEYOND INC
 Form 4
 December 21, 2004

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549**

OMB APPROVAL

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

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

(Print or Type Responses)

1. Name and Address of Reporting Person *
FEINSTEIN LEONARD

2. Issuer Name and Ticker or Trading Symbol
**BED BATH & BEYOND INC
 [BBBY]**

5. Relationship of Reporting Person(s) to Issuer
 (Check all applicable)

(Last) (First) (Middle)

3. Date of Earliest Transaction
 (Month/Day/Year)
12/17/2004

Director 10% Owner
 Officer (give title below) Other (specify below)
 Co-Chairman

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

(Street)

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

FARMINGDALE, NY 11735

(City) (State) (Zip)

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 Ownership (Instr. 4) |
|--|--------------------------------------|--|--------------------------------|---|---|--|--|
| Common Stock, par value \$0.01 per share | 12/17/2004 | | G | V 2,000 D \$ 0 | 2,033,988 ⁽¹⁾ | D | |
| Common Stock, par value \$0.01 per share | | | | | 975,000 ⁽²⁾ | I | By Charitable Foundation |
| Common Stock, par value \$0.01 | | | | | 1,000,000 ⁽³⁾ | I | By Spouse |

per share

Common
Stock, par
value \$0.01
per share

1,000,000 ⁽⁴⁾ I

By Trust

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.

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(9-02)

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 Underlying Securities (Instr. 3 and 4) | 8. Price of Derivative Security (Instr. 5) | 9. Number of Derivative Securities Beneficially Owned Following Reported Transaction (Instr. 3) |
|--|--|--------------------------------------|--|--------------------------------|---|--|---|--|---|
|--|--|--------------------------------------|--|--------------------------------|---|--|---|--|---|

Reporting Owners

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

Signatures

/s/Ori Solomon,
Attorney-in-Fact

12/21/2004

**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).

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- 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 ownership of such shares.
 - (2) 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 a Trust 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.

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