

BED BATH & BEYOND INC
 Form 4
 January 09, 2007

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 *
EISENBERG WARREN

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)
01/08/2007

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

**C/O BED BATH & BEYOND
 INC., 650 LIBERTY AVENUE**

(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

UNION, NJ 07083

(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)			
			Code	V	Amount or Price					
Common Stock, par value \$0.01 per share	01/08/2007		S		277	D	\$ 39.88	970,723 ⁽¹⁾	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007		S		934	D	\$ 39.86	969,789 ⁽¹⁾	I	By Charitable Foundation
	01/08/2007		S		857	D		968,932 ⁽¹⁾	I	

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Common Stock, par value \$0.01 per share					\$ 39.85				By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	1,658	D	\$ 39.84	967,274	(1)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	1,105	D	\$ 39.83	966,169	(1)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	1,146	D	\$ 39.81	965,023	(1)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	4,319	D	\$ 39.8	960,704	(1)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	111	D	\$ 39.79	960,593	(1)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	304	D	\$ 39.78	960,289	(1)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	193	D	\$ 39.77	960,096	(1)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	3,417	D	\$ 39.76	956,679	(1)	I	By Charitable Foundation
	01/08/2007	S	525	D		956,154	(1)	I	

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Common Stock, par value \$0.01 per share					\$ 39.74				By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	829	D	\$ 39.73	955,325	(1)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	182	D	\$ 39.72	955,143	(1)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	276	D	\$ 39.71	954,867	(1)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	221	D	\$ 39.7	954,646	(1)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	829	D	\$ 39.69	953,817	(1)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	300	D	\$ 39.68	953,317	(1)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	3,100	D	\$ 39.67	950,417	(1)	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	8,716	D	\$ 39.66	941,701	(1)	I	By Charitable Foundation
	01/08/2007	S	17,378	D		924,323	(1)	I	

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Common Stock, par value \$0.01 per share					\$ 39.65				By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	2,923	D	\$ 39.64	921,400 ⁽¹⁾	I		By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	1,700	D	\$ 39.63	919,700 ⁽¹⁾	I		By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	4,500	D	\$ 39.62	915,200 ⁽¹⁾	I		By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	800	D	\$ 39.61	914,400 ⁽¹⁾	I		By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	15,300	D	\$ 39.6	899,100 ⁽¹⁾	I		By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	9,807	D	\$ 39.59	889,293 ⁽¹⁾	I		By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	6,493	D	\$ 39.58	882,800 ⁽¹⁾	I		By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	7,723	D	\$ 39.57	875,077 ⁽¹⁾	I		By Charitable Foundation
	01/08/2007	S	3,600	D		871,477 ⁽¹⁾	I		

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Common Stock, par value \$0.01 per share	\$ 39.56	By Charitable Foundation
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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)

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 Owned Following Transaction (Instr. 5)
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Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
EISENBERG WARREN C/O BED BATH & BEYOND INC. 650 LIBERTY AVENUE UNION, NJ 07083	X		Co-Chairman	

Signatures

/s/ Ori Solomon,
Attorney-in-Fact

01/09/2007

**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).

(1)

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Represents shares held by a charitable foundation of which Mr. Eisenberg and his family members are trustees and officers. Mr. Eisenberg disclaims beneficial ownership of such shares.

Remarks:

Form 4 Filing: Related transactions effected by the Reporting Person on Jan. 8, 2007 are reported on additional Form 4 filed on

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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