BED BATH & BEYOND INC

Form 4 May 15, 2006

FORM 4

OMB APPROVAL

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

OMB Number:

3235-0287 January 31,

if no longer subject to Section 16. Form 4 or

Check this box

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

2005 Estimated average burden hours per 0.5

Form 5 obligations may continue.

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

response...

Expires:

See Instruction 1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person *

2. Issuer Name and Ticker or Trading

5. Relationship of Reporting Person(s) to Issuer

EISENBERG WARREN

BED BATH & BEYOND INC

(Check all applicable)

[BBBY]

(Zip)

Symbol

(Last) (First) (Middle)

(State)

3. Date of Earliest Transaction

_X__ Director 10% Owner X_ Officer (give title Other (specify below)

C/O BED BATH & BEYOND

INC., 650 LIBERTY AVENUE

Co-Chairman

(Street)

4. If Amendment, Date Original

Applicable Line)

Filed(Month/Day/Year)

(Month/Day/Year)

05/11/2006

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

6. Individual or Joint/Group Filing(Check

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

UNION, NJ 07083

(City)

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 Transaction(A) or Disposed of (D) Securities Ownership Indirect (Instr. 3) Code (Instr. 3, 4 and 5) Beneficially Form: Beneficial (Month/Day/Year) Direct (D) Ownership (Instr. 8) Owned or Indirect **Following** (Instr. 4) Reported (I) (A) Transaction(s) (Instr. 4) or

Code V Amount (D)

(Instr. 3 and 4) Price

Common

Stock, par value 05/11/2006

4.652 D F 2,591,091 (1) D

\$0.01 per share

Common

Stock, par value $2,000,000 \stackrel{(2)}{=} I$ By Spouse

\$0.01 per share

846,000 (3)

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Common Stock, par value \$0.01 per share			By Charitable Foundation
Common Stock, par value \$0.01 per share	577,948 <u>(4)</u>	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.

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 of	2.	3. Transaction Date	3A. Deemed	4.	5.	6. Date Exerc	isable and	7. Titl	le and	8. Price of	ç
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transac	ctionNumber	Expiration Da	ate	Amou	ınt of	Derivative	I
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Under	rlying	Security	5
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8	Derivative	e		Secur	ities	(Instr. 5)	1
	Derivative				Securities	3		(Instr.	3 and 4)		(
	Security				Acquired						F
					(A) or						1
					Disposed						-
					of (D)						(
					(Instr. 3,						
					4, and 5)						
									Amount		
						_			or		
						Date	Expiration	Title	Number		
						Exercisable	Date		of		
				Code	V (A) (D)				Shares		

Dolotionchine

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		

Date

Signatures

**Signature of Reporting Person

/s/ Ori Solomon, Attorney-in-Fact 05/15/2006

Reporting Owners 2

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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) Does not include shares owned by Mr. Eisenberg's four children (who do not share the same home as Mr. Eisenberg) and shares exercisable by one of Mr. Eisenberg's children pursuant to stock options. Mr. Eisenberg disclaims beneficial ownership of such shares.
- (2) Represents shares held by Maxine Eisenberg, Mr. Eisenberg's spouse. Mr. Eisenberg disclaims beneficial ownership of such shares.
- (3) 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.
- (4) Represents shares held by a trust for the benefit of Mr. Eisenberg 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.