

FEINSTEIN LEONARD

Form 4

December 27, 2006

FORM 4**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

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

OMB APPROVAL

OMB
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(Print or Type Responses)

1. Name and Address of Reporting Person *
FEINSTEIN LEONARD

(Last) (First) (Middle)

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

(Street)

FARMINGDALE, NY 11735

(City) (State) (Zip)

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

3. Date of Earliest Transaction
(Month/Day/Year)
12/22/2006

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

5. Relationship of Reporting Person(s) to
Issuer

(Check all applicable)

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

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

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. 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 Beneficial Ownership (Instr. 4)
Common Stock, par value \$0.01 per share	12/22/2006		J ⁽¹⁾	125,000 D \$ 0	670,851 ⁽²⁾	D	
Common Stock, par value \$0.01 per share	12/22/2006		J ⁽¹⁾	125,000 A \$ 0	887,200 ⁽³⁾	I	By Charitable Foundation

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Common Stock, par value \$0.01 per share	12/22/2006	G	5,000	A	\$ 0	892,200 ⁽³⁾	I	By Charitable Foundation
Common Stock, par value \$0.01 per share						1,000,000 ⁽⁴⁾	I	By Spouse
Common Stock, par value \$0.01 per share						2,000,000 ⁽⁵⁾	I	By Trusts

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

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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. Nu Deriv Secur Bene Own Follo Repor Trans (Instr
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of 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

Signatures

/s/ Ori Solomon

12/27/2006

__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) Represents the transfer of shares from Mr. Feinstein to a charitable foundation of which Mr. Feinstein and his family members are trustees and officers.

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
- (2) 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.
- (3) 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.
- (4) Represents shares held by Susan Feinstein, Mr. Feinstein's spouse. Mr. Feinstein disclaims beneficial ownership of such shares.
- (5) 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.

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