BED BATH & BEYOND INC

Form 4

March 04, 2008

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

Washington, D.C. 20549

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

obligations

Check this box

SECURITIES

may continue. See Instruction 1(b).

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 *

KAPLAN ROBERT S

2. Issuer Name and Ticker or Trading

Symbol

BED BATH & BEYOND INC

[BBBY]

(Last) (First) (Middle)

(State)

3. Date of Earliest Transaction (Month/Day/Year) 03/01/2008

C/O GOLDMAN, SACHS & CO., 85 BROAD STREET

(Street)

(Zip)

4. If Amendment, Date Original

Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to

Issuer

(Check all applicable)

OMB APPROVAL

3235-0287

January 31,

2005

0.5

OMB

Number:

Expires:

response...

Estimated average

burden hours per

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

6. Individual or Joint/Group Filing(Check

Applicable Line) _X_ 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

NEW YORK, NY 10004

1. Title of 2. Transaction Date 2A. Deemed Security (Month/Day/Year) Execution Date, if (Instr. 3) (Month/Day/Year)

3. Transaction(A) or Disposed of (D) Code (Instr. 8)

4. Securities Acquired (Instr. 3, 4 and 5)

(A)

5. Amount of Securities Beneficially Owned Following Reported

Transaction(s) (Instr. 3 and 4) 6. Ownership 7. Nature of Form: Direct Indirect (D) or Beneficial Indirect (I) Ownership (Instr. 4) (Instr. 4)

Common

per share

(City)

Stock, \$.01 03/01/2008 par value

1.523 Α

Code V Amount (D)

\$ 26.26 Α 10,351 (1)

Price

D

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

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(9-02)

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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 | cisable and | 7. Titl | e and | 8. Price of | 9. Nu |
|--|-------------|-------------|---------------------|--------------------|-------------------------------------|-----------|---------------------|--------------------|------------------|----------------|-------------|--------|
| | Derivative | Conversion | (Month/Day/Year) | Execution Date, if | TransactionNumber | | Expiration D | ate Amou | | nt of | Derivative | Deriv |
| | Security | or Exercise | | any | Code | of | (Month/Day/ | Year) | Under | lying | Security | Secui |
| | (Instr. 3) | Price of | | (Month/Day/Year) | (Instr. 8) Derivative Securities | | | | Securi | ities | (Instr. 5) | Bene |
| | | Derivative | | | | | | | (Instr. 3 and 4) | | | Own |
| | | Security | | | | Acquired | | | | | | Follo |
| | | • | | | | (A) or | | | | | | Repo |
| | | | | | | Disposed | | | | | | Trans |
| | | | | | of (D) (Instr. 3, | | | | | | | (Instr |
| | | | | | | | | | | | | |
| | | | | | | 4, and 5) | | | | | | |
| | | | | | | | | | | A | | |
| | | | | | | | | | | Amount | | |
| | | | | | | I (A) (D) | Date Exercisable | Expiration Date | Title | or Namelana | | |
| | | | | | | | | | | Number | | |
| | | | | | C 1 W | | | | | of | | |
| | | | | | Code V | (A) (D) | | | | Shares | | |

Reporting Owners

Relationships Reporting Owner Name / Address

> 10% Owner Officer Other Director

KAPLAN ROBERT S C/O GOLDMAN, SACHS & CO. **85 BROAD STREET** NEW YORK, NY 10004

X

Signatures

/s/ Ori Solomon -03/04/2008 Attorney-in-Fact

**Signature of Reporting Person

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).
- \$40,000 of Mr. Kaplan's directors fees for the fiscal year ended March 1, 2008 were paid in Common Stock of the Company pursuant to the Bed Bath & Beyond Plan to Pay Directors Fees in Stock (the "Plan") adopted by the Company. The number of shares was determined based on a price of \$26.26 per share, the average of the high and low trading prices on January 7, 2008, the second business day following the announcement of the Company's financial results for its fiscal third quarter, as provided by the terms of the Plan.

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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