

BED BATH & BEYOND INC

Form 4

February 13, 2008

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
Number: 3235-0287
Expires: January 31,
2005
Estimated average
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(Print or Type Responses)

1. Name and Address of Reporting Person *
FIORILLI MATTHEW

(Last) (First) (Middle)

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

(Street)

UNION, NJ 07083

(City) (State) (Zip)

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

3. Date of Earliest Transaction
(Month/Day/Year)
02/12/2008

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

5. Relationship of Reporting Person(s) to
Issuer

(Check all applicable)

____ Director ____ 10% Owner
__X__ Officer (give title below) ____ Other (specify below)
Senior VP - Stores

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

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 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 Ownership Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price
Common Stock, par value \$0.01 per share	02/12/2008		S		2,300	D	\$ 30.95
Common Stock, par value \$0.01 per share	02/12/2008		S		3,900	D	\$ 30.96
Common Stock, par value \$0.01	02/12/2008		S		5,600	D	\$ 30.97

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per share

Common Stock, par value \$0.01 per share	02/12/2008	S	5,897	D	\$ 30.98	243,620	D
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Common Stock, par value \$0.01 per share	02/12/2008	S	4,600	D	\$ 30.99	239,020	D
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Common Stock, par value \$0.01 per share	02/12/2008	S	15,500	D	\$ 31	223,520	D
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Common Stock, par value \$0.01 per share	02/12/2008	S	5,800	D	\$ 31.01	217,720	D
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Common Stock, par value \$0.01 per share	02/12/2008	S	11,815	D	\$ 31.02	205,905	D
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Common Stock, par value \$0.01 per share	02/12/2008	S	4,900	D	\$ 31.03	201,005	D
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Common Stock, par value \$0.01 per share	02/12/2008	S	13,300	D	\$ 31.04	187,705	D
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Common Stock, par value \$0.01 per share	02/12/2008	S	8,500	D	\$ 31.05	179,205	D
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Common Stock, par value \$0.01 per share	02/12/2008	S	9,300	D	\$ 31.06	169,905	D
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Common Stock, par value \$0.01 per share	02/12/2008	S	3,500	D	\$ 31.07	166,405	D
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Common Stock, par value \$0.01 per share	02/12/2008	S	7,900	D	\$ 31.08	158,505	D
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Common Stock, par value \$0.01 per share	02/12/2008	S	3,200	D	\$ 31.09	155,305	D	
Common Stock, par value \$0.01 per share	02/12/2008	S	2,200	D	\$ 31.1	153,105	D	
Common Stock, par value \$0.01 per share	02/12/2008	S	8,685	D	\$ 31.11	144,420	D	
Common Stock, par value \$0.01 per share	02/12/2008	S	3,000	D	\$ 31.12	141,420	D	
Common Stock, par value \$0.01 per share	02/12/2008	S	2,703	D	\$ 31.13	138,717	D	
Common Stock, par value \$0.01 per share	02/12/2008	S	1,800	D	\$ 31.14	136,917	D	
Common Stock, par value \$0.01 per share	02/12/2008	S	2,300	D	\$ 31.15	134,617	D	
Common Stock, par value \$0.01 per share	02/12/2008	S	3,600	D	\$ 31.16	131,017	D	
Common Stock, par value \$0.01 per share	02/12/2008	S	900	D	\$ 31.17	130,117	D	
Common Stock, par value \$0.01 per share	02/12/2008	S	300	D	\$ 31.18	129,817	D	
Common Stock, par value \$0.01 per share						4,800 ⁽¹⁾	I	By Children

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

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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 Beneficially Owned Following Report Transaction (Instr. 6)
				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
FIORILLI MATTHEW C/O BED BATH & BEYOND INC. 650 LIBERTY AVENUE UNION, NJ 07083	Senior VP - Stores

Signatures

/s/ Ori Solomon -
Attorney-in-Fact 02/13/2008

__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 shares held by dependent children of Mr. Fiorilli. Mr. Fiorilli disclaims beneficial ownership of such shares.

Remarks:

This is the second of two Form 4s filed by Matthew F. Fiorilli on February 13, 2008.

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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