BED BATH & BEYOND INC

Form 4

February 14, 2005

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB Number:

3235-0287

January 31, Expires: 2005

OMB APPROVAL

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

obligations

may continue.

See Instruction

Check this box

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

1(b).

(Last)

(Print or Type Responses)

1. Name and Address of Reporting Person * KAPLAN ROBERT S

(First)

(Middle)

2. Issuer Name and Ticker or Trading Symbol

Issuer

5. Relationship of Reporting Person(s) to

BED BATH & BEYOND INC

(Check all applicable)

[BBBY]

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

02/10/2005

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

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

> (Street) 4. If Amendment, Date Original

> > Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check

Applicable Line)

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

NEW YORK, NY 10004

(City)	(State)	(Zip) Tab	ole I - Non-	Derivative	Secu	rities Acquii	red, Disposed of,	or Beneficiall	y Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transactic Code (Instr. 8)	4. Securit ord Dispos (Instr. 3, 4)	ed of		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							5,352	D	
Common Stock	02/10/2005		P	3,872	A	\$ 38.8	13,170	I	See Footnote (1)
Common Stock	02/10/2005		P	700	A	\$ 38.88	13,870	I	See Footnote (1)
Common Stock	02/10/2005		P	100	A	\$ 38.89	13,970	I	See Footnote

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								<u>(1)</u>
Common Stock	02/10/2005	P	200	A	\$ 38.92	14,170	I	See Footnote
Common Stock	02/10/2005	P	200	A	\$ 38.93	14,370	I	See Footnote
Common Stock	02/10/2005	P	742	A	\$ 38.94	15,112	I	See Footnote
Common Stock	02/10/2005	P	200	A	\$ 38.96	15,312	I	See Footnote
Common Stock	02/10/2005	P	823	A	\$ 38.97	16,135	I	See Footnote
Common Stock	02/10/2005	P	3,758	A	\$ 38.9214	19,893	I	See Footnote
Common Stock	02/10/2005	S	10,595	D	\$ 39.0027	9,298	I	See Footnote

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

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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 Exer	cisable and	7. Tit	le and	8. Price of
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transact	orNumber	Expiration D	ate	Amou	unt of	Derivative
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Unde	rlying	Security
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivativ	e		Secur	rities	(Instr. 5)
	Derivative				Securities			(Instr	. 3 and 4)	
	Security				Acquired					
	•				(A) or					
					Disposed					
					of (D)					
					(Instr. 3,					
					4, and 5)					
									Amount	
						Date	Expiration		or	
						Exercisable	Date	Title	Number	
						2.1010104010	2		of	
				Code V	(A) (D)				Shares	

9. Nu Deriv Secur Bene Own Follo Repo Trans (Instr

SEC 1474

(9-02)

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

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

X

Signatures

/s/ Edward T. Joel, Attorney-in-fact

02/14/2005

**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).

The Reporting Person is a managing director of Goldman, Sachs & Co. ("Goldman Sachs"). Goldman Sachs is a direct and indirect wholly-owned subsidiary of The Goldman Sachs Group, Inc. The securities reported herein as indirectly purchased and sold were beneficially owned directly by Goldman Sachs. Without admitting any legal obligation, Goldman Sachs or an affiliate will remit

appropriate profits, if any, to Bed Bath & Beyond Inc. The 9,298 shares reported herein as indirectly owned are beneficially owned directly by Goldman Sachs. The Reporting Person disclaims beneficial ownership of the securities reported herein as indirectly owned except to the extent of his pecuniary interest therein.

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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