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Check this box if no longer subject to Section 16. SECURITIES STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF Section 16. SECURITIES January 31 Expires: January 31 Estimated average burden hours per								3235-0287 January 31, 2005 average rs per	
(Print or Type Responses)									
1. Name and Address of R KAPLAN ROBERT S	2. Issuer Name and Ticker or Trading Symbol BED BATH & BEYOND INC [BBBY]				5. Relationship of Reporting Person(s) to Issuer (Check all applicable)				
(Last)(First)(Middle)3. Date of Earliest Transaction (Month/Day/Year)C/O GOLDMAN, SACHS &02/26/2005CO., 85 BROAD STREET02/26/2005						_X_ Director 10% Owner Officer (give title Other (specify below) below)			
(Street) NEW YORK, NY 10	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 Person 			
(City) (State) (Zip) 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)		Date, if Transaction Code		isposed	d 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)		
Common 02/26/20 Stock	005	A	760	A	\$ 39.5 (1)	6,112	D		
Common Stock						9,298	Ι	See Footnote (2)	

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

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number.

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)	4. Transactic Code (Instr. 8)	5. ofNumber of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3,		ate	7. Titl Amou Under Securi (Instr.	int of rlying	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secu Bene Owno Follo Repo Trans (Instr
			Code V	4, and 5) (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Reporting Owners

Reporting Owner Name / Address	Relationships						
Reporting O wher Funite / Funitess	Director	10% Owner	Officer	Other			
KAPLAN ROBERT S C/O GOLDMAN, SACHS & CO. 85 BROAD STREET NEW YORK, NY 10004	Х						
Signatures							
/s/ Edward T. Joel, Attorney-in-fact	03/0	1/2005					
**Signature of Reporting Person		Date					
Explanation of Docnoncocy							

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).

\$30,000 of the Reporting Person's director fees for the fiscal year ended February 26, 2005 were paid in common stock of Bed Bath &
(1) Beyond Inc. (the "Company") pursuant to a plan adopted by the Company. The number of shares was determined based on a price of \$39.50 per share.

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 9,298 shares reported herein as indirectly owned are beneficially owned

(2) whony-owned substituary of the Goldman Sachs Group, inc. The 9,298 shares reported herein as indirectly owned are beneficiarly owned are beneficiarly owned are beneficiarly 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.