

BED BATH & BEYOND INC
 Form 4
 January 09, 2007

FORM 4

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

OMB APPROVAL

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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

(Print or Type Responses)

1. Name and Address of Reporting Person *
EISENBERG WARREN

(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)
01/08/2007

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. Transaction 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)	
				(A) or (D)	Price			
				Code	V	Amount		
Common Stock, par value \$0.01 per share	01/08/2007		S	5,000	D	\$ 39.55	866,477 ⁽¹⁾ I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007		S	4,700	D	\$ 39.54	861,777 ⁽¹⁾ I	By Charitable Foundation
	01/08/2007		S	4,577	D		857,200 ⁽¹⁾ I	

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Common Stock, par value \$0.01 per share					\$ 39.53				By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	2,600	D	\$ 39.52	854,600 ⁽¹⁾	I		By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	5,100	D	\$ 39.51	849,500 ⁽¹⁾	I		By Charitable Foundation
Common Stock, par value \$0.01 per share	01/08/2007	S	3,500	D	\$ 39.5	846,000 ⁽¹⁾	I		By Charitable Foundation
Common Stock, par value \$0.01 per share						1,044,039 ⁽²⁾	D		
Common Stock, par value \$0.01 per share						2,000,000 ⁽³⁾	I		By Spouse
Common Stock, par value \$0.01 per share						2,000,000 ⁽⁴⁾	I		By Trusts

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

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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 Derivative Security	2. Conversion or Exercise	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any	4. Transaction Code	5. Number of	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying	8. Price of Derivative Security	9. Number of Derivative Securities
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