

BED BATH & BEYOND INC
 Form 4
 February 13, 2008

FORM 4

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

OMB APPROVAL

OMB Number: 3235-0287
 Expires: January 31, 2005
 Estimated average burden hours per response... 0.5

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

(Print or Type Responses)

1. Name and Address of Reporting Person *
FIORILLI MATTHEW

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)
02/12/2008

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

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

(Street)

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

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 ___ Form filed by More than One Reporting Person

UNION, NJ 07083

(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) | 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) |
|--|--------------------------------------|--|--------------------------------|---|---|--|---|
| | | | 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 |
| Common Stock, par value \$0.01 per share | 02/12/2008 | S | 4,600 | D | \$ 30.99 | 239,020 | D |
| Common Stock, par value \$0.01 per share | 02/12/2008 | S | 15,500 | D | \$ 31 | 223,520 | D |
| Common Stock, par value \$0.01 per share | 02/12/2008 | S | 5,800 | D | \$ 31.01 | 217,720 | D |
| Common Stock, par value \$0.01 per share | 02/12/2008 | S | 11,815 | D | \$ 31.02 | 205,905 | D |
| Common Stock, par value \$0.01 per share | 02/12/2008 | S | 4,900 | D | \$ 31.03 | 201,005 | D |
| Common Stock, par value \$0.01 per share | 02/12/2008 | S | 13,300 | D | \$ 31.04 | 187,705 | D |
| Common Stock, par value \$0.01 per share | 02/12/2008 | S | 8,500 | D | \$ 31.05 | 179,205 | D |
| Common Stock, par value \$0.01 per share | 02/12/2008 | S | 9,300 | D | \$ 31.06 | 169,905 | D |
| Common Stock, par value \$0.01 per share | 02/12/2008 | S | 3,500 | D | \$ 31.07 | 166,405 | D |
| 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.

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.

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 Owned Beneficially (Instr. 3, 4, and 5) |
|--|--|--------------------------------------|--|--------------------------------|---|--|---|--|--|
| | | | | | | Date Exercisable | Expiration Date | Title | Amount or Number of Shares |
| | | | | Code | V (A) (D) | | | | |

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 - 02/13/2008
Attorney-in-Fact

__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. 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.