

BED BATH & BEYOND INC
 Form 4
 April 13, 2006

FORM 4

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

OMB APPROVAL

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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 *
FEINSTEIN LEONARD

(Last) (First) (Middle)

C/O BED BATH & BEYOND
 INC., 110 BI-COUNTY
 BOULEVARD

(Street)

FARMINGDALE, NY 11735

(City) (State) (Zip)

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

3. Date of Earliest Transaction
 (Month/Day/Year)
04/12/2006

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 | 04/12/2006 | | S | 154,000 | D | \$ 39.0917 | 824,500 ⁽¹⁾ | I | By Charitable Foundation |
| Common Stock, par value \$0.01 per share | | | | | | | 2,160,023 ⁽²⁾ | D | |

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 the sale of shares by a charitable foundation of which Mr. Feinstein and his family members are trustees and officers. Mr. Feinstein disclaims beneficial ownership of such shares.

Does not include shares owned by two of Mr. Feinstein's children (who do not share the same home as Mr. Feinstein) and shares owned by trusts for the benefit of one of his children (who does not share the same home as Mr. Feinstein). Mr. Feinstein disclaims beneficial ownership of such shares.

(3) Represents shares held by Susan Feinstein, Mr. Feinstein's spouse. Mr. Feinstein disclaims beneficial ownership of such shares.

(4) Represents shares held by a Trust for the benefit of Mr. Feinstein and his family members.

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.