

BED BATH & BEYOND INC
 Form 4/A
 April 11, 2008

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 *
 STARK ARTHUR

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)
 02/04/2008

___ Director ___ 10% Owner
 Officer (give title below) ___ Other (specify below)
 President and CMO

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

(Street)

4. If Amendment, Date Original Filed(Month/Day/Year)
 02/06/2008

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 | 02/04/2008 | | M | | 7,600 | A | \$ 11.8282 |
| | | | | | 384,392 | D | |
| Common Stock, par value \$0.01 per share | 02/04/2008 | | S | | 100 | D | \$ 32 |
| | | | | | 384,292 | D | |
| | 02/04/2008 | | S | | 7,500 | D | |
| | | | | | 376,792 | D | |

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| | | | | | | | |
|--|------------|---|--------|---|---------------|---------|---|
| Common Stock, par value \$0.01 per share | | | | | \$ 32.3563 | | |
| Common Stock, par value \$0.01 per share | 02/06/2008 | M | 88,400 | A | \$ 11.8282 | 465,192 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | M | 60,000 | A | \$ 16.125 | 525,192 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 14,800 | D | \$ 30 | 510,392 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 200 | D | \$ 30.01 | 510,192 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 1,000 | D | \$ 30.08 | 509,192 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 6,700 | D | \$ 30.1 | 502,492 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 2,700 | D | \$ 30.11 | 499,792 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 1,500 | D | \$ 30.12 | 498,292 | D |
| | 02/06/2008 | S | 4,800 | D | \$ 30.13 | 493,492 | D |

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|--|------------|---|-------|---|----------|---------|---|
| Common Stock, par value \$0.01 per share | | | | | | | |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 3,400 | D | \$ 30.14 | 490,092 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 5,617 | D | \$ 30.15 | 484,475 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 6,583 | D | \$ 30.16 | 477,892 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 1,100 | D | \$ 30.17 | 476,792 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 3,600 | D | \$ 30.18 | 473,192 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 400 | D | \$ 30.19 | 472,792 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 2,600 | D | \$ 30.2 | 470,192 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 500 | D | \$ 30.22 | 469,692 | D |
| | 02/06/2008 | S | 1,200 | D | \$ 30.24 | 468,492 | D |

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|--|------------|---|-------|---|----------|---------|---|
| Common Stock, par value \$0.01 per share | | | | | | | |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 2,200 | D | \$ 30.25 | 466,292 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 500 | D | \$ 30.26 | 465,792 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 1,100 | D | \$ 30.29 | 464,692 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 600 | D | \$ 30.31 | 464,092 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 500 | D | \$ 30.32 | 463,592 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 3,800 | D | \$ 30.33 | 459,792 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 3,900 | D | \$ 30.34 | 455,892 | D |
| Common Stock, par value \$0.01 per share | 02/06/2008 | S | 400 | D | \$ 30.35 | 455,492 | D |
| | 02/06/2008 | S | 2,900 | D | \$ 30.36 | 452,592 | D |

Common
Stock, par
value
\$0.01 per
share

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

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(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) | Amount or Number of Shares | |
|--|--|--------------------------------------|--|--------------------------------|---|--|---|----------------------------|--------|
| | | | | Code | V (A) (D) | Date Exercisable | Expiration Date | Title | |
| Employee Stock Option (right to buy) | \$ 11.8282 | 02/04/2008 | | M | 7,600 | <u>(1)</u> 05/27/2008 | | Common Stock | 7,600 |
| Employee Stock Option (right to buy) | \$ 11.8282 | 02/06/2008 | | M | 88,400 | <u>(1)</u> 05/27/2008 | | Common Stock | 88,400 |
| Employee Stock Option (right to buy) | \$ 16.125 | 02/06/2008 | | M | 60,000 | <u>(1)</u> 05/26/2009 | | Common Stock | 60,000 |

Reporting Owners

Reporting Owner Name / Address

Relationships

Director 10% Owner Officer Other

President and CMO

STARK ARTHUR
C/O BED BATH & BEYOND INC.
650 LIBERTY AVENUE
UNION, NJ 07083

Signatures

/s/ Ori Solomon -
Attorney-in-Fact

04/11/2008

__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) The stock option was fully exercisable.

Remarks:

This is the first of two Form 4s filed by Arthur Stark on April 11, 2008, amending and restating in their entirety the two Form

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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