STARK ARTHUR

Form 4 April 21, 2008

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB APPROVAL OMB

Number:

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Check this box if no longer subject to Section 16. Form 4 or

Form 5 obligations

(Middle)

(Zip)

may continue. See Instruction 1(b).

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

(Last)

(Print or Type Responses)

1. Name and Address of Reporting Person * STARK ARTHUR

(First)

(Street)

(State)

C/O BED BATH & BEYOND

INC., 650 LIBERTY AVENUE

2. Issuer Name and Ticker or Trading Symbol

BED BATH & BEYOND INC

[BBBY]

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

04/20/2008

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

4. If Amendment, Date Original

Filed(Month/Day/Year)

Director Other (specify X_ Officer (give title below) President and CMO

6. Individual or Joint/Group Filing(Check

Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting

UNION, NJ 07083

(City)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned 1. Title of 2. Transaction Date 2A. Deemed Security (Month/Day/Year) Execution Date, if (Instr. 3) (Month/Day/Year)

3. 4. Securities Acquired Transaction(A) or Disposed of (D) Code (Instr. 3, 4 and 5) (Instr. 8)

Code V Amount (D)

5. Amount of Securities Beneficially Owned Following Reported Transaction(s)

(D) or Indirect (I) (Instr. 4)

6. Ownership 7. Nature of Form: Direct Indirect Beneficial Ownership (Instr. 4)

10% Owner

Common

Stock, par 04/20/2008 value \$0.01 per share

1,483 F

D

(A)

or

Price

375,309

(Instr. 3 and 4)

D

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

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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	2.	3. Transaction Date	3A. Deemed	4.	5.	6. Date Exerc	cisable and	7. Title	and	8. Price of	9. Nu
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	TransactionNumber		Expiration D	ate	Amoun	t of	Derivative	Deriv
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Underly	ying	Security	Secui
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8) Derivative		e		Securit	ies	(Instr. 5)	Bene
	Derivative				Securities Acquired			(Instr. 3	3 and 4)		Own
	Security										Follo
	•				(A) or						Repo
					Disposed						Trans
					of (D)						(Instr
					(Instr. 3,						
					4, and 5)						
									A manuat		
									Amount		
					Date	Date	Expiration	Or Title Nesselves			
						Exercisable Date	Date		Number		
				C + V	(A) (D)				of		
				Code V	(A) (D)				Shares		

Reporting Owners

Relationships Reporting Owner Name / Address

> 10% Owner Officer Other Director

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

President and CMO

Signatures

/s/ Ori Solomon -04/21/2008 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).
- Represents the surrender of shares to the Company to satisfy Mr. Stark's tax withholding obligation upon the vesting of shares of restricted stock previously granted to Mr. Stark.

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.

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