

EISENBERG WARREN
 Form 4
 May 14, 2010

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 *
EISENBERG WARREN

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)
05/12/2010

Director 10% Owner
 Officer (give title below) Other (specify below)
 Co-Chairman

**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 Ownership (Instr. 4)
Common Stock, par value \$0.01 per share	05/12/2010		F	(A) 5,641 (1)	\$ 46.68	D	
Common Stock, par value \$0.01 per share					1,933,675 (2)	D	
Common Stock, par value \$0.01 per share					896,250 (3)	I	By Trusts
Common Stock, par value \$0.01 per share					500,000 (4)	I	

Common
Stock, par
value
\$0.01 per
share

By
Charitable
Foundation

Common
Stock, par
value
\$0.01 per
share

738,598 ⁽⁵⁾ I

By Spouse

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

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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. Nu Deriv Secur Bene Own Follo Repo Trans (Instr
						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
EISENBERG WARREN C/O BED BATH & BEYOND INC. 650 LIBERTY AVENUE UNION, NJ 07083	X		Co-Chairman	

Signatures

/s/ Ori Solomon -
Attorney-in-Fact

05/14/2010

**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 the surrender of shares to the Company to satisfy Mr. Eisenberg's tax withholding obligation upon the vesting of shares of restricted stock previously granted to Mr. Eisenberg.

(2) Does not include shares (i) owned by Mr. Eisenberg's four children (who do not share the same home as Mr. Eisenberg) and shares exercisable by one of Mr. Eisenberg's children pursuant to stock options, and (ii) held by a trust of which Mr. Eisenberg is co-trustee and over which Mr. Eisenberg has investment control and no pecuniary interest. Mr. Eisenberg disclaims beneficial ownership of such shares.

(3) Represents shares held by trusts for the benefit of Mr. Eisenberg and his family members. Mr. Eisenberg disclaims beneficial ownership of 448,125 such shares.

(4) Represents shares held by a charitable foundation of which Mr. Eisenberg and his family members are trustees and officers. Mr. Eisenberg disclaims beneficial ownership of such shares.

(5) Represents shares held by Maxine Eisenberg, Mr. Eisenberg's spouse. Mr. Eisenberg disclaims beneficial ownership of such shares.

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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