

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

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**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**

(Last) (First) (Middle)

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

(Street)

UNION, NJ 07083

(City) (State) (Zip)

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

3. Date of Earliest Transaction  
 (Month/Day/Year)  
**02/12/2008**

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)  
**Senior VP - Stores**

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		
Common Stock, par value \$0.01 per share	02/12/2008		S	2,300	D \$ 30.95	259,017	D
Common Stock, par value \$0.01 per share	02/12/2008		S	3,900	D \$ 30.96	255,117	D
Common Stock, par value \$0.01	02/12/2008		S	5,600	D \$ 30.97	249,517	D

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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 <sup>(1)</sup>	I	By Children

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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)

Table with columns for Title of Derivative Security, Conversion or Exercise Price, Transaction Date, Deemed Execution Date, Transaction Code, Derivative Securities Acquired/Disposed, Date Exercisable and Expiration Date, Title and Amount of Underlying Securities, Price of Derivative Security, and Number of Derivative Securities.

Reporting Owners

Table with columns for Reporting Owner Name / Address and Relationships (Director, 10% Owner, Officer, Other). Entry for FIORILLI MATTHEW, C/O BED BATH & BEYOND INC., 650 LIBERTY AVENUE, UNION, NJ 07083, Senior VP - Stores.

Signatures

/s/ Ori Solomon - Attorney-in-Fact, 02/13/2008. \*\*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) 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.