

BED BATH & BEYOND INC
 Form 4/A
 May 31, 2005

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 *
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)
**C/O BED BATH & BEYOND
 INC, 650 LIBERTY AVENUE**
 (Street)
UNION, NJ 07083
 (City) (State) (Zip)

3. Date of Earliest Transaction (Month/Day/Year)
04/20/2005

4. If Amendment, Date Original Filed(Month/Day/Year)
04/22/2005

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 (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	04/20/2005		A	(A) or (D)	63,983 ⁽¹⁾	A	\$ 0	2,113,377 ⁽²⁾	D	
Common Stock, par value \$0.01 per share								2,000,000 ⁽³⁾	I	By Spouse
								1,000,000 ⁽⁴⁾	I	

Common
Stock, par
value
\$0.01 per
share

By
Charitable
Foundation

Common
Stock, par
value
\$0.01 per
share

1,000,000 ⁽⁵⁾ I

By Trust

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)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Owned Following Reporting Transaction (Instr. 6)
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares

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

Ori Solomon
05/31/2005
Date

__Signature of
Reporting Person

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).
Mr. Eisenberg previously reported the award of an indeterminate number of restricted shares not to exceed 64,000, subject to finalization by the Compensation Committee. This amendment reports the number of shares in such award as so finalized. The vesting of these shares is subject to (i) the Company's achievement of a performance-based test for the fiscal year of grant, and (ii) time vesting.
Includes the shares in footnote 1. Does not include shares 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. Mr. Eisenberg disclaims beneficial ownership of such shares.
- (3) Represents shares held by Maxine Eisenberg, Mr. Eisenberg's spouse. Mr. Eisenberg disclaims beneficial ownership of 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 a trust for the benefit of Mr. Eisenberg 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.