BED BATH & BEYOND INC

Form 4 May 15, 2006

OMB APPROVAL

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

OMB 3235-0287 Number:

January 31,

Check this box if no longer subject to Section 16.

Expires:

2005 Estimated average

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF **SECURITIES**

burden hours per response... 0.5

Form 4 or Form 5 obligations may continue.

See Instruction

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

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person *

2. Issuer Name and Ticker or Trading

5. Relationship of Reporting Person(s) to Issuer

FEINSTEIN LEONARD

BED BATH & BEYOND INC

(Check all applicable)

[BBBY]

05/11/2006

Symbol

(Last) (First) (Middle)

(Street)

3. Date of Earliest Transaction

_X__ Director 10% Owner Other (specify

(Month/Day/Year)

X_ Officer (give title below) Co-Chairman

C/O BED BATH & BEYOND INC., 110 BI-COUNTY

BOULEVARD

4. If Amendment, Date Original

Applicable Line)

Filed(Month/Day/Year)

X Form filed by One Reporting Person Form filed by More than One Reporting

6. Individual or Joint/Group Filing(Check

FARMINGDALE, NY 11735

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1.Title of Security (Instr. 3)

2. Transaction Date 2A. Deemed (Month/Day/Year)

Execution Date, if

(Month/Day/Year)

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

5. Amount of 7. Nature of Securities Indirect Ownership Beneficially Form: Beneficial Owned Direct (D) Ownership Following or Indirect (Instr. 4)

(A)

Code V Amount (D) Price Reported Transaction(s) (Instr. 4)

(Instr. 3 and 4)

Common Stock, par

value 05/11/2006 F 4,434

2,217,903 (1) D

\$0.01 per share

Common

Stock, par By value $762,200^{(2)}$

\$0.01 per

Charitable Foundation

share

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Common Stock, par

value 1,000,000 $\underline{^{(3)}}$ I By Spouse

\$0.01 per share

Common Stock, par

value 577,948 <u>(4)</u> I By Trust

\$0.01 per share

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

SEC 1474

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9. Nu

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

3. Transaction Date 3A. Deemed 8. Price of 1. Title of 2. 4. 5. 6. Date Exercisable and 7. Title and Amount of Derivative Conversion (Month/Day/Year) Execution Date, if TransactionNumber **Expiration Date** Derivative (Month/Day/Year) Security or Exercise Code Underlying Security of (Instr. 3) Price of (Month/Day/Year) (Instr. 8) Securities (Instr. 5) Derivative Derivative Securities (Instr. 3 and 4) Security Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5) Amount or Expiration Date Title Number Exercisable Date of

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

FEINSTEIN LEONARD C/O BED BATH & BEYOND INC. 110 BI-COUNTY BOULEVARD FARMINGDALE, NY 11735

X Co-Chairman

Code V (A) (D)

Signatures

/s/ Ori Solomon, Attorney-in-Fact 05/15/2006

**Signature of Reporting Person Date

Reporting Owners 2

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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).
- Does not include shares owned by two of Mr. Feinstein's children (who do not share the same home as Mr. Feinstein) and shares owned
- (1) by trusts for the benefit of one of his children (who does not share the same home as Mr. Feinstein). Mr. Feinstein disclaims beneficial ownership of such shares.
- (2) Represents shares held by a charitable foundation of which Mr. Feinstein and his family members are trustees and officers. Mr. Feinstein disclaims beneficial ownership of such shares.
- (3) Represents shares held by Susan Feinstein, Mr. Feinstein's spouse. Mr. Feinstein disclaims beneficial ownership of such shares.
- (4) Represents shares held by a Trust for the benefit of Mr. Feinstein 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.