

FIORILLI MATTHEW
Form 4
January 11, 2007

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 *
FIORILLI MATTHEW

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)
01/10/2007

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
Senior Vice President - Stores

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 Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price
Common Stock, par value \$0.01 per share	01/10/2007		M		100,000	A	\$ 6.1875
					211,575		
Common Stock, par value \$0.01 per share	01/10/2007		S		500	D	\$ 40.08
					211,075		
	01/10/2007		S		2,000	D	\$ 40.1
					209,075		

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Common
Stock, par
value
\$0.01 per
share

Common
Stock, par
value
\$0.01 per
share

01/10/2007

S

2,000

D

\$ 40.11 207,075

D

Common
Stock, par
value
\$0.01 per
share

01/10/2007

S

3,570

D

\$ 40.12 203,505

D

Common
Stock, par
value
\$0.01 per
share

01/10/2007

S

6,066

D

\$ 40.13 197,439

D

Common
Stock, par
value
\$0.01 per
share

01/10/2007

S

3,865

D

\$ 40.14 193,574

D

Common
Stock, par
value
\$0.01 per
share

01/10/2007

S

12,353

D

\$ 40.15 181,221

D

Common
Stock, par
value
\$0.01 per
share

01/10/2007

S

14,492

D

\$ 40.16 166,729

D

Common
Stock, par
value
\$0.01 per
share

01/10/2007

S

2,782

D

\$ 40.17 163,947

D

Common
Stock, par
value
\$0.01 per
share

01/10/2007

S

17,847

D

\$ 40.18 146,100

D

01/10/2007

S

1,500

D

\$ 40.19 144,600

D

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Common
Stock, par
value
\$0.01 per
share

Common
Stock, par
value
\$0.01 per
share

Common
Stock, par
value
\$0.01 per
share

Common
Stock, par
value
\$0.01 per
share

Common
Stock, par
value
\$0.01 per
share

Common
Stock, par
value
\$0.01 per
share

Common
Stock, par
value
\$0.01 per
share

01/10/2007

S

4,524

D

\$ 40.2

140,076

D

01/10/2007

S

9,300

D

\$ 40.21

130,776

D

01/10/2007

S

3,501

D

\$ 40.22

127,275

D

01/10/2007

S

14,900

D

\$ 40.23

112,375

D

01/10/2007

S

800

D

\$ 40.24

111,575

D

4,800 ⁽¹⁾

I

By
Children

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
(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	2. Conversion or Exercise	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any	4. Transaction Code	5. Number of Derivative Securities	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)
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(Instr. 3)	Price of Derivative Security	(Month/Day/Year)	(Instr. 8)	Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount Number Shares
Employee Stock Option (right to buy)	\$ 6.1875	01/10/2007	M	100,000					(2)	04/16/2007	Common Stock	100,000

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
FIORILLI MATTHEW C/O BED BATH & BEYOND INC. 650 LIBERTY AVENUE UNION, NJ 07083			Senior Vice President - Stores	

Signatures

/s/ Ori Solomon,
Attorney-in-Fact

01/11/2007

__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.
- (2) This option is fully exercisable.

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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