BED BATH Form 4	I & BEYOND IN	С								
January 16, FORN	ЛЛ									APPROVAL
	UNITED	STATES		RITIES A			NGE (COMMISSION	OMB Number:	3235-0287
Check ti if no lor subject Section Form 4 Form 5 obligation may con <i>See</i> Inst 1(b).	nger to 16. or Filed pur ons stinue.	rsuant to S (a) of the F	ection Public U	SECU 16(a) of the	RITIES he Securi lding Cor	ties E npan	Exchang y Act of	NERSHIP OF te Act of 1934, f 1935 or Sectio 40	burden h response	
(Print or Type	Responses)									
	Address of Reporting RG WARREN		Symbol	er Name an ATH & I			0	5. Relationship of Issuer (Cheo	f Reporting P ek all applica	
	(First) (BATH & BEYON LIBERTY AVEN	D		of Earliest T Day/Year) 2007	Fransaction			X Director X Officer (give below)		0% Owner hther (specify
UNION, N	(Street) J 07083			endment, D onth/Day/Yea	-	ıl		6. Individual or Jo Applicable Line) _X_ Form filed by M Form filed by M Person	One Reporting	Person
(City)	(State)	(Zip)	Tab	ole I - Non-	Derivative	Secu	rities Acq	uired, Disposed o	f, or Benefic	ially Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)		ed Date, if	3. Transactio Code (Instr. 8)	4. Securit or(A) or Dis (Instr. 3, 4)	ies Ac sposed	quired l of (D)	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)
Common Stock, par value \$0.01 per share	01/12/2007			S	470	D	\$ 41.31	845,530 <u>(1)</u>	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007			S	1,900	D	\$ 41.32	843,630 <u>(1)</u>	I	By Charitable Foundation
	01/12/2007			S	2,950	D		840.680 (1)	I	

Common Stock, par value \$0.01 per share					\$ 41.33			By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	4,278	D	\$ 41.34	836,402 <u>(1)</u>	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	4,559	D	\$ 41.35	831,843 <u>(1)</u>	Ι	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	5,603	D	\$ 41.36	826,240 <u>(1)</u>	Ι	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	3,992	D	\$ 41.37	822,248 <u>(1)</u>	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	3,180	D	\$ 41.38	819,068 <u>(1)</u>	Ι	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	2,009	D	\$ 41.39	817,059 <u>(1)</u>	Ι	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	25,336	D	\$ 41.4	791,723 <u>(1)</u>	Ι	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	2,795	D	\$ 41.41	788,928 <u>(1)</u>	Ι	By Charitable Foundation
	01/12/2007	S	7,072	D		781,856 <u>(1)</u>	Ι	

Common Stock, par value \$0.01 per share					\$ 41.42			By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	5,678	D	\$ 41.43	776,178 <u>(1)</u>	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	3,000	D	\$ 41.44	773,178 <u>(1)</u>	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	14,267	D	\$ 41.45	758,911 <u>(1)</u>	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	1,983	D	\$ 41.46	756,928 <u>(1)</u>	Ι	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	1,599	D	\$ 41.47	755,329 <u>(1)</u>	Ι	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	1,229	D	\$ 41.48	754,100 <u>(1)</u>	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	600	D	\$ 41.49	753,500 <u>(1)</u>	I	By Charitable Foundation
Common Stock, par value \$0.01 per share	01/12/2007	S	7,500	D	\$ 41.5	746,000 <u>(1)</u>	Ι	By Charitable Foundation
						1 044 020 (2)	D	

1,044,039 <u>(2)</u> D

Common Stock, par value \$0.01 per share		
Common Stock, par value \$0.01 per share	2,000,000 <u>(3)</u> I	By Spouse
Common Stock, par value \$0.01 per share	2,000,000 <u>(4)</u> I	By Trusts
Reminder: Report on a separate line for each class of securities benef	icially 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 Acq	uired, 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)	4. Transactic Code (Instr. 8)	5. onNumber of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3,		ate	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secu Bene Owne Follo Repo Trans (Instr
Dama	utin a O		Code V	4, and 5) (A) (D)	Date Exercisable	Expiration Date	Amount or Title Number of Shares		

Reporting Owners

Reporting Owner Name / Address	Relationships						
1	Director 10% Owner Officer O	Other					
EISENBERG WARREN C/O BED BATH & BEYOND INC. 650 LIBERTY AVENUE UNION, NJ 07083	Х		Co-Chairman				

Signatures

/s/ Ori Solomon, Attorney-in-Fact

01/16/2007

**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 a charitable foundation of which Mr. Eisenberg and his family members are trustees and officers. Mr. Eisenberg disclaims beneficial ownership of such shares.
- (2) 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 the trusts 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.