

FEINSTEIN LEONARD
Form 4
April 20, 2010

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 *
FEINSTEIN LEONARD

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)
04/17/2010

Director 10% Owner
 Officer (give title below) Other (specify below)
Co-Chairman

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

(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

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 (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 Ownership (Instr. 4)
			Code	V	Amount	(D)	Price
Common Stock, par value \$0.01 per share	04/17/2010		F		5,459 (1)	D	\$ 45.5
Common Stock, par value \$0.01 per share					350,000	(3)	I

By
Charitable
Foundation

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 the surrender of shares to the Company to satisfy Mr. Feinstein's tax withholding obligation upon the vesting of shares of restricted stock previously granted to Mr. Feinstein.

(2) 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 by trusts for the benefit of three of his children (who do not share the same home as Mr. Feinstein). Mr. Feinstein disclaims beneficial ownership of such shares.

(3) 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.

(4) Represents shares held by trusts for the benefit of Mr. Feinstein and his family members. Mr. Feinstein disclaims beneficial ownership of 448,125 such shares.

(5) Represents shares held by Susan Feinstein, Mr. Feinstein's spouse. Mr. Feinstein disclaims beneficial ownership of such shares.

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.