

BED BATH & BEYOND INC
 Form 4/A
 April 11, 2008

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 *
STARK ARTHUR

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)

3. Date of Earliest Transaction
 (Month/Day/Year)
02/04/2008

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
President and CMO

UNION, NJ 07083

4. If Amendment, Date Original Filed(Month/Day/Year)
02/06/2008

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 ___ Form filed by More than One Reporting Person

(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 Ownership (Instr. 4)
				(A) or (D)	Price		
Common Stock, par value \$0.01 per share	02/06/2008		S	2,200	D \$ 30.38	450,392	D
Common Stock, par value \$0.01 per share	02/06/2008		S	100	D \$ 30.39	450,292	D
Common Stock, par value \$0.01	02/06/2008		S	6,500	D \$ 30.4	443,792	D

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per share							
Common Stock, par value \$0.01 per share	02/06/2008	S	4,500	D	\$ 30.41	439,292	D
Common Stock, par value \$0.01 per share	02/06/2008	S	3,750	D	\$ 30.42	435,542	D
Common Stock, par value \$0.01 per share	02/06/2008	S	6,000	D	\$ 30.43	429,542	D
Common Stock, par value \$0.01 per share	02/06/2008	S	2,350	D	\$ 30.44	427,192	D
Common Stock, par value \$0.01 per share	02/06/2008	S	4,510	D	\$ 30.45	422,682	D
Common Stock, par value \$0.01 per share	02/06/2008	S	4,484	D	\$ 30.46	418,198	D
Common Stock, par value \$0.01 per share	02/06/2008	S	6,300	D	\$ 30.47	411,898	D
Common Stock, par value \$0.01 per share	02/06/2008	S	1,306	D	\$ 30.48	410,592	D
Common Stock, par value \$0.01 per share	02/06/2008	S	4,200	D	\$ 30.49	406,392	D
Common Stock, par value \$0.01 per share	02/06/2008	S	1,200	D	\$ 30.5	405,192	D
Common Stock, par value \$0.01 per share	02/06/2008	S	3,400	D	\$ 30.51	401,792	D

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Common Stock, par value \$0.01 per share	02/06/2008	S	3,900	D	\$ 30.52	397,892	D
Common Stock, par value \$0.01 per share	02/06/2008	S	1,600	D	\$ 30.53	396,292	D
Common Stock, par value \$0.01 per share	02/06/2008	S	1,500	D	\$ 30.54	394,792	D
Common Stock, par value \$0.01 per share	02/06/2008	S	1,600	D	\$ 30.55	393,192	D
Common Stock, par value \$0.01 per share	02/06/2008	S	2,100	D	\$ 30.56	391,092	D
Common Stock, par value \$0.01 per share	02/06/2008	S	1,000	D	\$ 30.57	390,092	D
Common Stock, par value \$0.01 per share	02/06/2008	S	2,800	D	\$ 30.58	387,292	D
Common Stock, par value \$0.01 per share	02/06/2008	S	2,900	D	\$ 30.59	384,392	D
Common Stock, par value \$0.01 per share	02/06/2008	S	2,000	D	\$ 30.6	382,392	D
Common Stock, par value \$0.01 per share	02/06/2008	S	400	D	\$ 30.61	381,992	D
Common Stock, par value \$0.01 per share	02/06/2008	S	500	D	\$ 30.62	381,492	D
	02/06/2008	S	1,700	D		379,792	D

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Common Stock, par value \$0.01 per share					\$			
					30.63			
Common Stock, par value \$0.01 per share	02/06/2008		S	500	D	\$	379,292	D
						30.64		
Common Stock, par value \$0.01 per share	02/06/2008		S	1,400	D	\$	377,892	D
						30.7		
Common Stock, par value \$0.01 per share	02/06/2008		S	400	D	\$	377,492	D
						30.71		
Common Stock, par value \$0.01 per share	02/06/2008		S	700	D	\$	376,792	D
						30.72		

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

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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. Nu Deriv Secur Bene Own Follo Repor Trans (Instr
						Date Exercisable	Expiration Date	Title	Amount or Number of Shares
				Code	V (A) (D)				

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
STARK ARTHUR C/O BED BATH & BEYOND INC. 650 LIBERTY AVENUE UNION, NJ 07083			President and CMO	

Signatures

/s/ Ori Solomon -
Attorney-in-Fact

04/11/2008

__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).

Remarks:

This is the second of two Form 4s filed by Arthur Stark on April 11, 2008, amending and restating in their entirety the two Form 4s filed by Arthur Stark on August 2, 2007. This Form 4 is being filed to correct the reporting owner information in the two Form 4s filed by Arthur Stark on August 2, 2007.

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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