

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

FORM 4

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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(f) of the Investment Company Act of 1940

[] Check this box if no longer subject to Section 16. Form 4 or Form 5
obligations may continue. See Instruction 1(b).

1. Name and Address of Reporting Person*

Kaplan,	Robert	S.
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(Last)	(First)	(Middle)
c/o Goldman, Sachs & Co.		
85 Broad Street		
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	(Street)	
New York,	New York	10004
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(City)	(State)	(Zip)

2. Issuer Name and Ticker or Trading Symbol

Bed Bath & Beyond Inc.
(BBBY)

3. I.R.S. Identification Number of Reporting Person, if an entity (voluntary)

4. Statement for Month/Year

May/2002

5. If Amendment, Date of Original (Month/Year)

6. Relationship of Reporting Person(s) to Issuer
(Check all applicable)

[X]	Director	[]	10% Owner
[]	Officer (give title below)	[]	Other (specify below)

7. Individual or Joint/Group Filing (Check Applicable Line)

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

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

1. Title of Security	2. Transaction Date (Month/Day/ (Instr. 8)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned at End of Month (Instr. 3	6. Owner- ship Form: Direct or Indirect (I)	7. Nature of Ownership
			Amount	Price		

(Instr. 3)	(Year)	Code	V	(D)	(Instr. 4)	(Instr. 4)
Common Stock					4,524	D
Common Stock	5/3/02	P		100	A	\$36.40
Common Stock	5/3/02	P		300	A	\$36.52
Common Stock	5/3/02	P		400	A	\$36.508
Common Stock	5/3/02	P		1,900	A	\$36.51
Common Stock	5/3/02	P		1,300	A	\$36.48
Common Stock	5/3/02	P		300	A	\$36.568
Common Stock	5/3/02	P		600	A	\$36.57
Common Stock	5/3/02	P		500	A	\$36.58
Common Stock	5/3/02	P		900	A	\$36.44
Common Stock	5/3/02	P		1,300	A	\$36.54
Common Stock	5/3/02	P		100	A	\$36.43
Common Stock	5/3/02	P		900	A	\$36.49
Common Stock	5/3/02	P		100	A	\$36.59
Common Stock	5/3/02	P		300	A	\$36.55
Common Stock	5/24/02	S		9,000	D	\$34.8824

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

* If the form is filed by more than one reporting person, see Instruction 4 (b) (v).

FORM 4 (continued)

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

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Title of Derivative Security (Instr. 3)	Derivative Security (Instr. 3)	Trans-Action Code (Instr. 3, 4 and 5)	Acquired or Disposed of (Instr. 3, 4 and 5)	Number of Derivative Securities (Instr. 3, 4 and 5)	Exercisable and Expiration Date (Instr. 3 and 4)	Title and Amount of Underlying Securities (Instr. 3 and 4)	Price of Derivative (Instr. 3 and 4)	Number of Derivative Securities (Instr. 3 and 4)	Owner-ship of Derivative (Instr. 3 and 4)

Explanation of Responses:

01: The Reporting Person is a managing director of Goldman, Sachs & Co. (alone or together with its affiliates, "Goldman Sachs"). Goldman Sachs is an indirect wholly-owned subsidiary of The Goldman Sachs Group, Inc. ("GS Group"). The securities reported herein as indirectly purchased and sold were purchased and sold and were beneficially owned directly by Goldman Sachs. Without admitting any legal obligation, Goldman Sachs will remit appropriate profits, if any, to the Company. The Reporting Person disclaims beneficial ownership of these securities except to the extent of his pecuniary interest therein.

**Signature of Reporting Person
Attorney-in-fact

Date

** Intentional misstatements or omissions of facts constitute Federal
Criminal Violations.

See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed.
If space provided is insufficient, see Instruction 6 for procedures.

Alternatively, this Form is permitted to be submitted to the
Commission in electronic format at the option of the reporting person
pursuant to Rule 101(b)(4) of Regulation S-T.