

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL	
OMB Number:	3235-0287
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1. Name and Address of Reporting Person * <u>STARK ARTHUR</u> (Last) (First) (Middle) <u>C/O BED BATH & BEYOND INC.</u> <u>650 LIBERTY AVENUE</u> (Street) <u>UNION</u> <u>NJ</u> <u>07083</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>BED BATH & BEYOND INC [BBBY]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <u>President and CMO</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>02/04/2008</u>	
	4. If Amendment, Date of Original Filed (Month/Day/Year) <u>02/06/2008</u>	6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> 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 (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	02/04/2008		M		7,600	A	\$11.8282	384,392	D	
Common Stock, par value \$0.01 per share	02/04/2008		S		100	D	\$32	384,292	D	
Common Stock, par value \$0.01 per share	02/04/2008		S		7,500	D	\$32.3563	376,792	D	
Common Stock, par value \$0.01 per share	02/06/2008		M		88,400	A	\$11.8282	465,192	D	
Common Stock, par value \$0.01 per share	02/06/2008		M		60,000	A	\$16.125	525,192	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		14,800	D	\$30	510,392	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		200	D	\$30.01	510,192	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		1,000	D	\$30.08	509,192	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		6,700	D	\$30.1	502,492	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		2,700	D	\$30.11	499,792	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		1,500	D	\$30.12	498,292	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		4,800	D	\$30.13	493,492	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		3,400	D	\$30.14	490,092	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		5,617	D	\$30.15	484,475	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		6,583	D	\$30.16	477,892	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		1,100	D	\$30.17	476,792	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		3,600	D	\$30.18	473,192	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		400	D	\$30.19	472,792	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		2,600	D	\$30.2	470,192	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		500	D	\$30.22	469,692	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		1,200	D	\$30.24	468,492	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		2,200	D	\$30.25	466,292	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		500	D	\$30.26	465,792	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		1,100	D	\$30.29	464,692	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		600	D	\$30.31	464,092	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		500	D	\$30.32	463,592	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		3,800	D	\$30.33	459,792	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		3,900	D	\$30.34	455,892	D	
Common Stock, par value \$0.01 per share	02/06/2008		S		400	D	\$30.35	455,492	D	

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	02/06/2008		S		2,900	D	\$30.36	452,592	D	

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 Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Employee Stock Option (right to buy)	\$11.8282	02/04/2008		M			7,600	(1)	05/27/2008	Common Stock	7,600	\$0	88,400	D	
Employee Stock Option (right to buy)	\$11.8282	02/06/2008		M			88,400	(1)	05/27/2008	Common Stock	88,400	\$0	0	D	
Employee Stock Option (right to buy)	\$16.125	02/06/2008		M			60,000	(1)	05/26/2009	Common Stock	60,000	\$0	0	D	

Explanation of Responses:

1. The stock option was fully exercisable.

Remarks:

This is the first 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 February 6, 2008.

/s/ Ori Solomon - Attorney-in-Fact04/11/2008

** Signature of Reporting PersonDate

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).

** 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 is insufficient, see Instruction 6 for procedure.

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