

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.
(Last)	(First)	(Middle)
c/o Goldman, Sachs & Co.		
85 Broad Street		
(Street)		
New York,	New York	10004
(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)

<input checked="" type="checkbox"/> Director	<input type="checkbox"/> 10% Owner
<input type="checkbox"/> Officer (give title below)	<input type="checkbox"/> Other (specify below)

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

<input checked="" type="checkbox"/> Form filed by One Reporting Person
<input type="checkbox"/> 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)	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 and 4)	6. Owner- ship Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
		Code	V	Amount	(A) or (D)	Price			Ownership	
Common Stock							4,524	D		
Common Stock	5/3/02	P		100	A	\$36.40		I	01	
Common Stock	5/3/02	P		300	A	\$36.52		I	01	
Common Stock	5/3/02	P		400	A	\$36.508		I	01	
Common Stock	5/3/02	P		1,900	A	\$36.51		I	01	

Common Stock	5/3/02	P		1,300	A	\$36.48		I	01
Common Stock	5/3/02	P		300	A	\$36.568		I	01
Common Stock	5/3/02	P		600	A	\$36.57		I	01
Common Stock	5/3/02	P		500	A	\$36.58		I	01
Common Stock	5/3/02	P		900	A	\$36.44		I	01
Common Stock	5/3/02	P		1,300	A	\$36.54		I	01
Common Stock	5/3/02	P		100	A	\$36.43		I	01
Common Stock	5/3/02	P		900	A	\$36.49		I	01
Common Stock	5/3/02	P		100	A	\$36.59		I	01
Common Stock	5/3/02	P		300	A	\$36.55		I	01
Common Stock	5/24/02	S		9,000	D	\$34.8824	-0-	I	01

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. Title of Derivative Security (Instr. 3)	2. Conver- sion or Exer- cise Price of Deriv- ative Secur- ity	3. Trans- action Date (Month/ Day/ Year)	4. Trans- action 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) Date Exer- cisable	7. Title and Amount of Underlying Securities (Instr. 3 and 4) Amount or Number of Shares	8. Price of Deriv- ative Secur- ity (Instr. 5)	9. Number of Deriv- ative Secur- ities Bene- ficially Owned at End Month (Instr. 4)	10. Owner- ship of Deriv- ative Secur- ity: Direct (D) or In- direct (I) (Instr. 4)	11. Nature of Bene- ficial ship Owner- (Instr. 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.

By: s/ Roger S. Begelman

June 10, 2002

**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.