

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

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934

AUGUST 9, 2002
Date of Report (Date of
earliest event reported)

0-20214
Commission File Number

BED BATH & BEYOND INC.
(Exact name of registrant as specified in its charter)

NEW YORK
(State or other jurisdiction of incorporation
or organization)

11-2250488
(I.R.S. Employer Identification Number)

650 LIBERTY AVENUE
UNION, NEW JERSEY 07083
(Address of Principal Executive Offices) (Zip Code)

(908) 688-0888
(Registrant's telephone number, including area code)

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

(a) FINANCIAL STATEMENTS OF BUSINESSES ACQUIRED.

Not applicable.

(b) PRO FORMA FINANCIAL STATEMENTS.

Not applicable.

(c) EXHIBITS.

99.1 Statement, dated August 7, 2002, of Warren Eisenberg,
Co-Principal Executive Officer

99.2 Statement, dated August 7, 2002, of Leonard Feinstein,
Co-Principal Executive Officer

99.3 Statement, dated August 7, 2002, of Eugene A. Castagna,
Principal Financial Officer

ITEM 9. REGULATION FD DISCLOSURE.

On August 7, 2002, each of the Co-Principal Executive Officers of Bed Bath & Beyond Inc. (the "Company"), Warren Eisenberg and Leonard Feinstein, and the Company's Principal Financial Officer, Eugene A. Castagna, submitted to the Securities and Exchange Commission (the "Commission") sworn statements pursuant to Commission Order No. 4-460 in the form requested by the Commission.

A copy of these statements is attached hereto as Exhibits 99.1, 99.2 and 99.3.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

BED BATH & BEYOND INC.

Date: August 9, 2002

By: /s/Eugene A. Castagna

Name: Eugene A. Castagna
Title: Vice President Finance and
Assistant Treasurer

EXHIBIT INDEX

Exhibit Number	Description
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99.1	Statement, dated August 7, 2002, of Warren Eisenberg, Co-Principal Executive Officer
99.2	Statement, dated August 7, 2002, of Leonard Feinstein, Co-Principal Executive Officer
99.3	Statement, dated August 7, 2002, of Eugene A. Castagna, Principal Financial Officer

STATEMENT UNDER OATH OF CO-PRINCIPAL EXECUTIVE OFFICER REGARDING FACTS AND
CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Warren Eisenberg, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Bed Bath & Beyond Inc., and, except as corrected or supplemented in a subsequent covered report:
- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Audit Committee of the Board of Directors of Bed Bath & Beyond Inc.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
- Annual Report on Form 10-K for the fiscal year ended March 2, 2002 of Bed Bath & Beyond Inc.;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Bed Bath & Beyond Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

/s/Warren Eisenberg
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Warren Eisenberg
Co-Chairman and Co-Chief Executive Officer
(Co-Principal Executive Officer)

Subscribed and sworn to
before me this 7th day of
August, 2002

/s/Arlene Wagner

Notary Public

August 7, 2002

My Commission Expires:
May 19, 2005

STATEMENT UNDER OATH OF CO-PRINCIPAL EXECUTIVE OFFICER REGARDING FACTS AND
CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Leonard Feinstein, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Bed Bath & Beyond Inc., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Audit Committee of the Board of Directors of Bed Bath & Beyond Inc.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
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 - any amendments to any of the foregoing.

/s/Leonard Feinstein

Leonard Feinstein
Co-Chairman and Co-Chief Executive Officer
(Co-Principal Executive Officer)

August 7, 2002

Subscribed and sworn to
before me this 7th day of
August, 2002

/s/Arlene Wagner

Notary Public

My Commission Expires:
May 19, 2005

STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND
CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Eugene A. Castagna, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Bed Bath & Beyond Inc., and, except as corrected or supplemented in a subsequent covered report:
- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Audit Committee of the Board of Directors of Bed Bath & Beyond Inc.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
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 - any amendments to any of the foregoing.

/s/Eugene A. Castagna

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Eugene A. Castagna
Vice President - Finance and Assistant Treasurer
(Principal Financial Officer)

August 7, 2002

Subscribed and sworn to
before me this 7th day of
August, 2002

/s/Arlene Wagner

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Notary Public

My Commission Expires:
May 19, 2005

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