

BED BATH & BEYOND INC  
Form 8-K  
March 28, 2007

**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**

Date of Report (Date of earliest event reported) **March 22, 2007**

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

**New York**  
(State of incorporation)

**0-20214**  
(Commission File Number)

**11-2250488**  
(I.R.S. Employer  
Identification No.)

**650 Liberty Avenue**  
**Union, New Jersey 07083**  
(Address of principal executive offices) (Zip code)

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4 (c))



**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.**

(Registrant)

Date: March 28, 2007

By: */s/ Eugene A. Castagna*  
Eugene A. Castagna  
Chief Financial Officer and  
Treasurer

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**EXHIBIT INDEX**

Exhibit No.	Description
99.1	Press Release issued by Bed Bath & Beyond Inc. on March 22, 2007.

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