BED BATH & BEYOND INC Form 8-K April 05, 2006

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) APRIL 5, 2006

BED BATH & BEYOND INC.

(Exact name of registrant as specified in its charter)

New York 0-20214 11-2250488

New York 3

(State of incorporation) (Commission (I.R.S. Employer File Number) 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:

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

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Results of Operations and Financial Condition Item 2.02

On April 5, 2006, Bed Bath & Beyond Inc. (the Company) issued a press release announcing the Company s financial results for its fiscal fourth quarter and fiscal year ended February 25, 2006. A copy of this press release is attached hereto as Exhibit 99.1.

The information in this Current Report on Form 8-K (including the exhibit attached hereto) is being furnished under Item 2.02 and shall not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or otherwise subject to the liability of such section or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Item 9.01	Financial Statements and Exhibits
(d)	Exhibits:
99.1	Press Release issued by Bed Bath & Beyond Inc. on April 5, 2006.
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: April 5, 2006 By: /s/ Eugene A. Castagna Eugene A. Castagna Chief Financial Officer and Treasurer

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EXHIBIT INDEX

Press Release issued by Bed Bath & Beyond Inc. on April 5, 2006.

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