






Bed Bath & Beyond Inc.

BBBY NASDAQ

Retail - Specialty

Market Capitalization USD: **\$14,277.55 mm**

CONCERN LEVEL: AVERAGE

- 1 The CEO's total remuneration is within the typical market range for the relevant industry and market cap.
- 2 The ratio between the CEO's pay and the median pay of the other named executive officers is 3X or less.
- 3 The CEO's annual cash incentives rose or fell in line with annual performance.
- 4 The CEO received no more than one annual cash bonus this fiscal year.
- 5 The CEO's equity remuneration reflected the company's share price movement over the last five years.
- 6 The company only pays long-term incentives to the CEO for above median performance against a peer group. 
- 7 The company's dilution from equity incentives is 10 percent or less.
- 8 Unvested equity lapses when the CEO's employment is terminated. 
- 9 The CEO's potential cash severance payment is capped at two times annual cash remuneration. 
- 10 The accrued benefits of the CEO's post-retirement income are within the typical market range for the relevant market cap bracket.

CEO: Steven H. Temares

Age: 53

CEO Since: 2003

	2009	2010	2011
Base Salary	\$1,500,000	\$2,288,462	\$2,894,231
Discretionary Bonus	\$0	\$0	\$0
Annual Cash Incentive	\$0	\$0	\$0
Benefits and Perquisites	\$21,129	\$15,052	\$17,572
TOTAL ANNUAL COMPENSATION	\$1,521,129	\$2,303,514	\$2,911,803
Increase in Post-Retirement Benefits	\$175,889	\$4,179,870	\$790,392
Stock Option Awards	\$3,500,008	\$4,500,007	\$5,000,003
Stock Awards	\$3,500,002	\$4,500,022	\$5,225,036
TOTAL COMPENSATION	\$8,697,028	\$15,483,413	\$13,927,234
Median of Other Named Executive Officers Total Compensation	\$3,317,105	\$3,049,134	\$3,108,440
Value Realized on Exercise of Stock Option	\$19,287,210	\$7,498,050	\$8,421,212
Value Realized on Vesting of Stock	\$1,516,493	\$3,503,213	\$4,671,422
TOTAL REALIZED EQUITY COMPENSATION	\$20,803,703	\$11,001,263	\$13,092,634

Proxy Date: 24 May 2012

Annual Meeting Date: 22 Jun 2012

Equity Reserves: 14.24%

Stock Option Run Rate: 0.22%

Bed Bath & Beyond Inc.

BBBY NASDAQ

Retail - Specialty

Market Capitalization USD: \$14,277.55 mm

Performance Comparison

■ S&P500 ■ Industry ■ BBBY



Peer Comparisons (TRBC) =Retail - Specialty

Total Summary CEO Compensation

Ticker	Company Name	2009	2010	2011	Market Cap
BBBY	Bed Bath & Beyond Inc.	\$8,697,028	\$15,483,413	\$13,927,234	\$14,277,550,896
LOW	Lowe's Companies, Inc.	\$11,667,358	\$12,049,698	\$11,642,743	\$24,378,595,197
AZO	AutoZone, Inc.	\$3,208,830	\$3,809,927		\$13,265,699,506
SPLS	Staples, Inc.	\$10,759,001	\$15,165,193	\$8,861,104	\$9,432,218,953
ORLY	O'Reilly Automotive, Inc.	\$3,541,095	\$4,896,696	\$3,696,252	\$9,057,934,394
KMX	CarMax, Inc.	\$2,732,482	\$5,304,112		\$5,400,356,024
PETM	PetSmart, Inc.	\$5,298,326	\$6,520,020	\$7,320,348	\$4,808,462,634

To insure consistency, peer comparisons are based on a combination of TRBC Industry and Sector classifications and company market caps. Missing peer pay figures for 2011 are due to differences in company filing schedules.

Pay Peer Group

Barnes & Noble, Inc., The Bon-Ton Stores, Inc., Dillard's, Inc., Family Dollar Stores, Inc., Jones Apparel Group, Inc., Kohl's Corporation, Macy's, Inc., Nordstrom, Inc., J.C. Penney Company, Inc., Pier 1 Imports, Inc., Retail Ventures, Inc., Ross Stores, Inc., Saks Incorporated, Starbucks Corporation, Stein Mart, Inc., Target Corporation, The TJX Companies, Inc., Williams-Sonoma, Inc.

Performance Peer Group

S&P 500 Retailing Index

COMPENSATION COMMITTEE MEMBERS

Director	Membership	Age	Gender	Tenure	Independence
Dean S. Adler	Member	55	Male	11	Outside Related
Klaus Eppler	Member	81	Male	20	Outside Related
Victoria A. Morrison	Member	59	Female	11	Outside Related

This report is for informational purposes only, and should not be considered a solicitation to buy or sell any security. Thomson Reuters Business Classification (TRBC) is a global industry classification system that is owned and operated by Thomson Reuters and has been licensed for use by GMI Ratings.

COPYRIGHT 2012 | GMI Ratings | ALL RIGHTS RESERVED