

Mail Stop 3561

April 28, 2008

*By U.S. Mail and facsimile to (908) 688-3303*

Mr. Eugene A. Castagna  
Chief Financial Officer and Treasurer  
Bed Bath & Beyond Inc.  
650 Liberty Avenue  
Union, N. J. 07083

**Re: Bed Bath & Beyond Inc.  
Form 10-K for Fiscal Year Ended March 3, 2007  
Filed May 2, 2007  
Forms 10-Q for Fiscal Quarters Ended June 2, 2007, September 1,  
2007, and December 1, 2007  
Filed July 11, 2007, October 9, 2007 and January 10, 2008,  
respectively  
Definitive Proxy Statement on Schedule 14A  
Filed April 11, 2007  
File No. 0-20214**

Dear Mr. Castagna:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director