

Mail Stop 3561

March 30, 2009

Steven H. Temares, Chief Executive Officer
Bed Bath & Beyond Inc.
650 Liberty Avenue
Union, N. J. 07083

**Re: Bed Bath & Beyond Inc.
 Form 10-K for Fiscal Year Ended March 1, 2008
 Filed April 30, 2008
 File No. 0-20214**

Dear Mr. Temares:

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

Sincerely,

H. Christopher Owings
Assistant Director