

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