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