



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 1, 2022

Laura Crossen  
Interim Chief Financial Officer  
Bed Bath & Beyond Inc.  
650 Liberty Avenue  
Union, NJ 07083

**Re: Bed Bath & Beyond Inc.**  
**Form 10-K for Fiscal Year Ended February 26, 2022**  
**File No. 000-20214**

Dear Laura Crossen:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Susie A. Kim