



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

DIVISION OF  
CORPORATION FINANCE

May 8, 2023

Sue Gove  
Chief Executive Officer  
BED BATH & BEYOND INC  
650 Liberty Avenue  
Union, New Jersey 07083

**Re: BED BATH & BEYOND INC.**  
**Preliminary Prospectus Supplement**  
**Filed February 6, 2023, as updated February 9, 2023**  
**File No. 333-267173**

Dear Sue Gove:

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: Christian O. Nagler