

May 8, 2023

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

INC.

Prospectus Supplement

2023, as updated February 9, 2023

Re: BED BATH & BEYOND

Preliminary

Filed February 6,

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