



April 28, 2023

VIA EDGAR AND OVERNIGHT DELIVERY

United States Securities and Exchange Commission
Division of Corporation Finance
100 F St NE
Mail Stop 3030
Washington, D.C. 20549
Attention: Brian Fetterolf
Mara Ransom

**Re: Bed Bath and Beyond, Inc.
Withdrawal of Registration Statement on Form S-1
File No. 333-271218
Initially Filed on April 11, 2023**

Ladies and Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), Bed Bath and Beyond, Inc. (the "Company"), hereby respectfully requests the immediate withdrawal of the Company's Registration Statement on Form S-1 (File No. 333-271218) together with all exhibits thereto (the "Registration Statement"). The Company is seeking withdrawal of the Registration Statement as it has determined not to proceed with an offering at this time. The Company confirms that the Registration Statement has not been declared effective, no securities have been or will be issued or sold pursuant to the Registration Statement or the prospectus contained therein and no preliminary prospectus contained in the Registration Statement has been distributed. The Company respectfully requests that the Securities and Exchange Commission (the "Commission") issue an order granting the withdrawal of the Registration Statement ("Order") effective as of the date hereof or at the earliest practicable date hereafter. Please provide a copy of the Order to Christian Nagler of Kirkland & Ellis LLP, via email at cnagler@kirkland.com or via facsimile at (212) 446-4660.

In accordance with Rule 457(p) of the Securities Act, and subject to compliance with the requirements thereof, the Company hereby requests that all fees paid to the Commission in connection with the filing of the Registration Statement be credited for potential future use.

* * *

Please direct any questions or comments concerning this request for withdrawal to David Kastin at (917) 974-1530 or to Christian Nagler at (212) 446-4660.

Thank you for your assistance.

Sincerely,

/s/ David Kastin

David Kastin
Executive Vice President, Chief Legal Officer & Corporate
Secretary