

BED BATH &
BEYOND
Beyond any store of its kind.®

0358

Corporate Office
650 Liberty Avenue
Union, NJ 07083
908/688-0888

August 7, 2002

RECEIVED
OFFICE OF THE SECRETARY

AUG 9 2002

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549-0609

Re: Bed Bath & Beyond Inc. (the "Company")
Sworn Statements Pursuant to Section 21(a)(1)
of the Securities and Exchange Act of 1934

Dear Mr. Katz:

Enclosed please find the sworn statements of the Company's Co-Principal Executive Officers, Warren Eisenberg and Leonard Feinstein, and the Company's Principal Financial Officer, Eugene A. Castagna, as required by Commission Order 4-460, Order Requiring the Filing of Sworn Statements Pursuant to Section 21 (a) (1) of the Securities Exchange Act of 1934.

We would appreciate your stamping the enclosed acknowledgement copy of this letter with the date and time of filing and returning it to the undersigned in the enclosed self-addressed, stamped envelope.

Very truly yours,



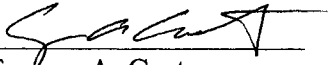
Allan N. Rauch
Vice President-Legal and General Counsel

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**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER
REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE
ACT FILINGS**

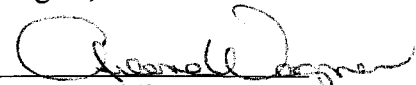
I, Eugene A. Castagna, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Bed Bath & Beyond Inc., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Audit Committee of the Board of Directors of Bed Bath & Beyond Inc.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K for the fiscal year ended March 2, 2002 of Bed Bath & Beyond Inc.;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Bed Bath & Beyond Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


Eugene A. Castagna
Vice President – Finance and Assistant Treasurer
(Principal Financial Officer)

August 7, 2002

Subscribed and sworn to
before me this 7th day of
August, 2002


Notary Public

My Commission Expires:

ARLENE WAGNER
NOTARY PUBLIC OF NEW JERSEY
My Commission Expires May 19, 2005