

foia/pa

From: Tim B [timeo1@yahoo.com]
Sent: Tuesday, June 04, 2002 4:18 PM
To: foia/pa@sec.gov
Subject: foia request

Umbra Research LLC
P.O. Box 17448
Seattle, WA 98107

June 4, 2002

U.S. Securities & Exchange Commission
FOIA Office, Stop O-5
6432 General Green Way
Alexandria, VA 22312-2413

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To Whom It May Concern:

Under the Freedom of Information Act (FOIA), please mail me all the following listed documents from January 1, 2001 through the present day for the registrant Bed Bath & Beyond Inc., CIK #0000886158, Ticker Symbol: BBBY:

1. SEC comment letters and the company's responses.
2. SEC review comments and the company's responses.
3. Any other formal or informal inquiries to the company and the company's responses relating to the registrants 10K or 10Q filings.
4. Formal SEC investigations and the company's responses.
5. Any other communication between the SEC and the company regarding the company's accounting policies and/or practices.

If any of the above requested information does not exist please state such in your reply. I will pay up to \$28.00 for search and review fees. My daytime phone number is 206-794-2932.

Sincerely,

Tim Brillon

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