

October 8, 2025

Chief, Information Technology
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the Warrants to Purchase Common Stock, \$0.0001 par value per share, of Bed Bath & Beyond, Inc., under the Exchange Act of 1934.

Sincerely,

A handwritten signature in blue ink, appearing to read "Craig A. Mott", with a long horizontal flourish extending to the right.