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BARNES & NOBLE
BOOKSELLERS

September 13, 2002

VIA FEDERAL EXPRESS

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

RECEIVED
OFFICE OF THE SECRETARY
SEP 16 2002

Re: Barnes & Noble, Inc. (File No. 1-12302)
Sworn Statements of Principal Executive Officer and Principal Financial Officer
Pursuant to Commission Order No. 4-460

Dear Mr. Katz:

On behalf of Barnes & Noble, Inc., enclosed are the following original documents in accordance with the Securities and Exchange Commission Order No. 4-460:

- Statement Under Oath of Chief Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Stephen Riggio, Principal Executive Officer of Barnes & Noble, Inc.
- Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Lawrence S. Zilavy, Principal Financial Officer of Barnes & Noble, Inc.

Please contact the undersigned at (212) 352-3858 if you need anything further.

Sincerely,

Alexandria S. Ruffino

Alexandria S. Ruffino
Director of Financial Reporting
Barnes & Noble, Inc.

Enclosures

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

I, Lawrence S. Zilavy, state and attest that:

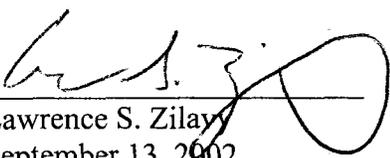
(1) To the best of my knowledge, based upon a review of the covered reports of Barnes & Noble, Inc., and, except as corrected or supplemented in a subsequent covered report:

- 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 Barnes & Noble, Inc. audit committee.

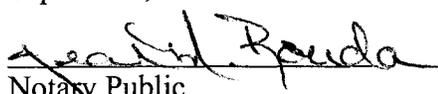
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- the Annual Report on Form 10-K for the fiscal year ended February 2, 2002 of Barnes & Noble, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Barnes & Noble, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.


 Lawrence S. Zilavy
 September 13, 2002

Subscribed and sworn to
before me this 13th day of
September, 2002.

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 Notary Public
 My Commission Expires:

JEAN M. ROUDA
 Notary Public, State of New York
 No. 01RO4941170
 Qualified in Westchester County
 Commission Expires Aug. 15, 2006