Mail Stop 3561

August 23, 2006

Mr. Stephen Riggio Chief Executive Officer Barnes & Noble, Inc. 122 Fifth Avenue New York, NY 10011

Re: Barnes & Noble, Inc.

Form 10-K for the Fiscal Year Ended January 28, 2006

Filed April 5, 2006

Form 10-Q for the Quarterly Period Ended April 29, 2006

Filed June 2, 2006 File No. 1-12302

Dear Mr. Riggio:

We have completed our review of your Form 10-K and related filings and have no further comment at this time.

Sincerely,

William Choi Branch Chief