May 26, 2010

Via U.S. Mail and Fax (212) 463-5683

Joseph J. Lombardi Chief Financial Officer Barnes & Noble, Inc. 122 Fifth Avenue New York, New York 10011

Re: Barnes & Noble, Inc.

Form 10-K for the Fiscal Year Ended January 31, 2009

Filed April 1, 2009

Definitive Proxy Statement on Schedule 14A

Filed April 16, 2009

Form 8-K

Filed October 1, 2009

Form 10-Q for the Quarterly Period Ended January 30, 2010

Filed March 11, 2010 File No. 001-12302

Dear Mr. Lombardi:

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director