



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

September 24, 2010

**Via Facsimile and U.S. Mail**

John Filippone, Esq.  
Bingham McCutchen LLP  
Suite 4400  
355 South Grand Avenue, 44<sup>th</sup> Floor  
Los Angeles, CA 90071

**Re: Barnes & Noble, Inc.  
Definitive Additional Soliciting Materials filed on Schedule 14A by Yucaipa  
American Alliance Fund II, L.P., Yucaipa American Alliance (Parallel) Fund II,  
L.P., Yucaipa American Alliance Fund II, LLC, Yucaipa American Funds, LLC,  
Yucaipa American Management, LLC, The Yucaipa Companies LLC, Ronald W.  
Burkle, Stephen F. Bollenbach, Michael S. McQuary, Robert P. Bermingham  
Filed September 16 and 20, 2010  
File No. 1-12302**

Dear Mr. Filippone:

We have reviewed your filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

**Soliciting Materials September 16 & 20, 2010**

1. We note your response to prior comment 1 of our letter dated September 17, 2010. Please ensure that disclosure regarding the Yucaipa funds' historical record of investments is consistently presented in a balanced manner and that the appropriate context is provided. For example, it is not apparent from the presentation filed on 9-20 whether the case studies referenced in the Annex are representative of all versus only some of, Yucaipa's investments over the specified time period. Moreover, when presenting disclosure regarding Yucaipa's investments, balancing disclosure should be provided that acknowledges, if true, that Yucaipa has made other investments in which the return on investment was marginal, negative, or less than the 35% annual return referenced in the soliciting materials. Finally, all future soliciting materials should acknowledge that Yucaipa's past performance is not any assurance of future success. Please revise or advise. We refer generally to Rule 14a-9.

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Mr. Filippone.  
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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the participants are in possession of all facts relating to their disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comment, please provide, in writing, a statement from the participants acknowledging that:

- the participants are responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the participants may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

You may contact me at (202) 551-3757 if you have any questions regarding our comments.

Sincerely,

Mellissa Campbell Duru  
Special Counsel  
Office of Mergers and Acquisitions