

18-00974-T

Probes Reporter

*They know it. Now you know it.**

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DEC 26 2017
Office of
FOIA Services

FOIA Request

26-December-2017

US Securities & Exchange Commission
Office of FOIA and Privacy Act Operations
100 F Street, NE Mail Stop 5100
Washington, DC 20549-5100

Under the Freedom of Information Act (FOIA), 5 U.S.C. § 552 et. seq, please provide me with copies of the following records of any investigation(s) that directly pertain to the conduct, disclosures, and/or transactions of the registrant **Barnes & Noble Education ,Inc.** (cik #:0001634117) since **26-Dec-2015**.

- Correspondence sent to and/or received by the registrant;
- Correspondence sent to and/or received by third parties on behalf of the registrant;
- Wells Notices;
- Subpoenas;
- Orders of Formal Investigation as well as any supplemental orders; and,
- Opening and Closing Reports, including "Case Closing Recommendation", "Matter Under Inquiry Summary", "Investigation Summary", and/or similar documents and/or reports.

With regard to the Case Closing Recommendations and those other documents requested in my last bullet point, we specifically ask that that your response(s) to this request speak to the existence of these records, whether or not you intend to release them. If none is found for this registrant, please tell us that. If such records are found, please release them to us. If such records exist that you do not wish to release, please be specific as possible in describing those records not being released and why they, or components of them, are not being released.

At present we are not interested in rejected offers of settlement.

If any exemptions are asserted, I prefer the Commission grant a partial fulfillment of my request by providing our office with any documents which are not in dispute at this time.

If possible, for those records where confidential treatment is asserted, we request that the FOIA office provide us with the estimated number of pages & date range of the pages at issue. This will help us assess whether we want the FOIA office to proceed with confidential treatment processing.

As I qualify as a media requestor there should be no fees related to this request. In the event of unusual circumstances, this letter authorizes up to \$1,000 in search and related fees. Please invoice me where appropriate and we will pay the invoices promptly. Please feel free to call me at (763) 595-0900 with any questions or information regarding this request.

Thank you for your continued assistance.

J. Gavin



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
STATION PLACE
100 F STREET, NE
WASHINGTON, DC 20549-2465

Office of FOIA Services

January 3, 2018

Mr. J. Patrick Gavin
Probes Reporter, LLC
P.O. Box 47331
Plymouth, MN 55447

Re: Freedom of Information Act (FOIA), 5 U.S.C. § 552
Request No. 18-00974-T

Dear Mr. Gavin:

This letter is in response to your request, dated and received in this office on December 26, 2017, for copies of any investigation(s) that directly pertain to the conduct, disclosures, and/or transactions of the registrant Barnes and Noble Education, Inc., since December 26, 2015. Specifically, you listed six types of records for which you were interested, as well as information regarding confidential treatment requests.

Based on the information you provided in your letter, we conducted a thorough search of the SEC's various systems of records, but did not locate or identify any information responsive to your request.

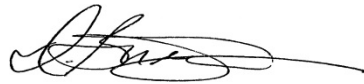
If you still have reason to believe that the SEC maintains the type of information you seek, please provide us with additional information, which could prompt another search. Otherwise, we conclude that no responsive information exists and we consider this request to be closed.

You have the right to appeal the adequacy of our search or finding of no responsive information to the SEC's General Counsel under 5 U.S.C. § 552(a)(6), 17 CFR § 200.80(d)(5)(iv). The appeal must be received within ninety (90) calendar days of the date of this adverse decision. Your appeal must be in writing, clearly marked "Freedom of Information Act Appeal," and should identify the requested records. The appeal may include facts and authorities you consider appropriate.

You may file your appeal by completing the online Appeal form located at https://www.sec.gov/forms/request_appeal, or mail your appeal to the Office of FOIA Services of the Securities and Exchange Commission located at Station Place, 100 F Street NE, Mail Stop 2465, Washington, D.C. 20549, or deliver it to Room 1120 at that address. Also, send a copy to the SEC Office of the General Counsel, Mail Stop 9612, or deliver it to Room 1120 at the Station Place address.

If you have any questions, please contact me at burrowsi@sec.gov or (202) 551-5105. You may also contact me at foiapa@sec.gov or (202) 551-7900. You also have the right to seek assistance from Ray J. McInerney at (202) 551-7900 as a FOIA Public Liaison for this office, or contact the Office of Government Information Services (OGIS) for dispute resolution services. OGIS can be reached at 1-877-684-6448 or Archives.gov or via e-mail at ogis@nara.gov.

Sincerely,



Indria Burrows
FOIA Research Specialist