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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

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

I, Stephen Riggio, state and attest that:

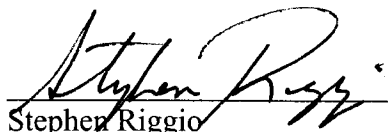
(1) To the best of my knowledge, based upon a review of the covered reports of Barnes & Noble, Inc., and, except as corrected or supplemented in a subsequent covered report:

- 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.

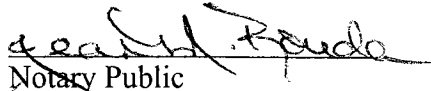
(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- 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.

  
Stephen Riggio  
September 13, 2002

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Subscribed and sworn to  
before me this 13<sup>th</sup> day of  
September, 2002.

  
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