

Barnes & Noble Inc.
Booksellers Since 1873

FINANCIAL CENTER
1400 Old Country Rd., Westbury, NY 11590
(516) 338-8000

June 4, 1997

2520032541171

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Barnes & Noble, Inc. Deferred Compensation Plan

Dear Sirs:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Sec. 2520.104-23, the following information is provided by the undersigned employer. Barnes & Noble, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan was adopted in March 1997 with an effective date of May 1, 1997.

Name and Address of Employer: Barnes & Noble, Inc.
122 Fifth Avenue
New York, NY 10011

Employer Identification Number: 06-1196501

Number of Plans and Participants: One plan covering 8 employees.

If further information is required, please contact me at the above address. Thank you.

Very truly yours,



Dorothy M. Schweska
Director of Benefits

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