



DIVISION OF  
CORPORATION FINANCE

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

December 18, 2024

Jonathan Shar  
Chief Executive Officer  
Barnes & Noble Education, Inc.  
120 Mountain View Blvd  
Basking Ridge, NJ 07920

**Re: Barnes & Noble Education, Inc.**  
**Registration Statement on Form S-3**  
**Filed December 11, 2024**  
**File No. 333-283738**

Dear Jonathan Shar:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Rucha Pandit at 202-551-6022 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Christina Pearson