

**BARNES & NOBLE INC**  
Filed by  
**ABRAMS CAPITAL MANAGEMENT, L.P.**

**FORM SC 13G/A**  
(Amended Statement of Ownership)

Filed 04/20/17

Address	122 FIFTH AVE NEW YORK, NY 10011
Telephone	2126333300
CIK	0000890491
Symbol	BKS
SIC Code	5940 - Miscellaneous Shopping Goods Stores
Industry	Other Specialty Retailers
Sector	Consumer Cyclical
Fiscal Year	05/03

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

SCHEDULE 13G/A

Under the Securities Exchange Act of 1934

(Amendment No. 4)\*

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**Barnes & Noble, Inc.**

(Name of Issuer)

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**Common Stock, par value \$0.001 per share**

(Title of Class of Securities)

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**067774109**

(CUSIP Number)

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**April 18, 2017**

(Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page. Beneficial ownership information contained herein is given as of the date listed above.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

Except as otherwise provided herein, beneficial ownership information contained herein is given as of the date listed above.

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1 Names of Reporting Persons.

Abrams Capital Partners II, L.P.  
Abrams Capital, LLC  
Abrams Capital Management, LLC  
Abrams Capital Management, L.P.  
David Abrams

2 Check the Appropriate Box if a Member of a Group (See Instructions)

(a)

(b)

3 SEC Use Only

4 Citizenship or Place of Organization.

Abrams Capital Partners II, L.P. - Delaware  
Abrams Capital, LLC – Delaware  
Abrams Capital Management, LLC – Delaware  
Abrams Capital Management, L.P. – Delaware  
David Abrams – United States

Number of Shares Beneficially Owned by Each Reporting Person With	5 Sole Voting Power Abrams Capital Partners II, L.P. - 0 shares Abrams Capital, LLC – 0 shares Abrams Capital Management, LLC – 0 shares Abrams Capital Management, L.P. – 0 shares David Abrams – 0 shares
	6 Shared Voting Power Abrams Capital Partners II, L.P. – 4,770,647 shares Abrams Capital, LLC – 5,602,913 shares Abrams Capital Management, LLC – 5,918,775 shares Abrams Capital Management, L.P. – 5,918,775 shares David Abrams – 5,918,775 shares Refer to Item 4 below.
	7 Sole Dispositive Power Abrams Capital Partners II, L.P. - 0 shares Abrams Capital, LLC – 0 shares Abrams Capital Management, LLC – 0 shares Abrams Capital Management, L.P. – 0 shares David Abrams – 0 shares
	8 Shared Dispositive Power Abrams Capital Partners II, L.P. – 4,770,647 shares Abrams Capital, LLC – 5,602,913 shares Abrams Capital Management, LLC – 5,918,775 shares Abrams Capital Management, L.P. – 5,918,775 shares David Abrams – 5,918,775 shares Refer to Item 4 below.

9 Aggregate Amount Beneficially Owned by Each Reporting Person

Abrams Capital Partners II, L.P. – 4,770,647 shares  
Abrams Capital, LLC – 5,602,913 shares  
Abrams Capital Management, LLC – 5,918,775 shares  
Abrams Capital Management, L.P. – 5,918,775 shares  
David Abrams – 5,918,775 shares  
Refer to Item 4 below.

10 Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

11 Percent of Class Represented by Amount in Row (9)

Abrams Capital Partners II, L.P. – 6.58%  
Abrams Capital, LLC – 7.73%  
Abrams Capital Management, LLC – 8.17%  
Abrams Capital Management, L.P. – 8.17%  
David Abrams – 8.17%  
Refer to Item 4 below.

12 Type of Reporting Person (See Instructions)

Abrams Capital Partners II, L.P. - OO (Limited Partnership)  
Abrams Capital, LLC – OO (Limited Liability Company)  
Abrams Capital Management, LLC – OO (Limited Liability Company)  
Abrams Capital Management, L.P. – OO (Limited Partnership)  
David Abrams – IN

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**SCHEDULE 13G**

**Item 1**

**(a) Name of Issuer**

Barnes & Noble, Inc.

**(b) Address of Issuer's Principal Executive Offices**

122 Fifth Avenue, New York, New York 10011

**Item 2**

**(a) Name of Person Filing**

Abrams Capital Partners II, L.P.  
Abrams Capital, LLC  
Abrams Capital Management, LLC  
Abrams Capital Management, L.P.  
David Abrams

**(b) Address of Principal Business Office or, if none, Residence**

Abrams Capital Partners II, L.P.  
Abrams Capital, LLC  
Abrams Capital Management, LLC  
Abrams Capital Management, L.P.  
David Abrams  
c/o Abrams Capital Management, L.P.  
222 Berkeley Street, 21st Floor  
Boston, MA 02116

**(c) Citizenship**

Abrams Capital Partners II, L.P. - Delaware  
Abrams Capital, LLC - Delaware  
Abrams Capital Management, LLC - Delaware  
Abrams Capital Management, L.P. - Delaware  
David Abrams - United States

**(d) Title of Class of Securities**

Common Stock, par value \$0.001 per share

**(e) CUSIP Number**

067774109

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**Item 3**            **If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:**

- (a)        Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o);
- (b)        Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c);
- (c)        Insurance Company as defined in Section 3(a)(19) of the Act;
- (d)        Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C 80a-8);
- (e)        An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E);
- (f)        An employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F);
- (g)        A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);
- (h)        A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i)        A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j)        A non-U.S. institution in accordance with §240.13d-1(b)(1)(ii)(J);
- (k)        Group, in accordance with §240.13d-1(b)(1)(ii)(K).

If filing as a non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J), please specify the type of institution:

**Item 4**            **Ownership**

The percentages reported herein are calculated based upon the statement in the Issuer's Quarterly Report on Form 10-Q for the fiscal quarter ended January 28, 2017, as filed with the Securities and Exchange Commission on March 2, 2017, that there were 72,468,178 shares of Common Stock of the Issuer outstanding as of February 28, 2017.

**Item 4(a)**            **Amount Beneficially Owned\*\***

Abrams Capital Partners II, L.P. – 4,770,647 shares  
Abrams Capital, LLC – 5,602,913 shares  
Abrams Capital Management, LLC – 5,918,775 shares  
Abrams Capital Management, L.P. – 5,918,775 shares  
David Abrams – 5,918,775 shares

**Item 4(b)**            **Percent of Class**

Abrams Capital Partners II, L.P. – 6.58%  
Abrams Capital, LLC – 7.73%  
Abrams Capital Management, LLC – 8.17%  
Abrams Capital Management, L.P. – 8.17%  
David Abrams – 8.17%

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**Item 4(c) Number of shares as to which each such person has voting and dispositive power:**

- (i) Abrams Capital Partners II, L.P. - 0 shares  
Abrams Capital, LLC - 0 shares  
Abrams Capital Management, LLC - 0 shares  
Abrams Capital Management, L.P. - 0 shares  
David Abrams - 0 shares
- (ii) **shared power to vote or to direct the vote**  
Abrams Capital Partners II, L.P. - 4,770,647 shares  
Abrams Capital, LLC - 5,602,913 shares  
Abrams Capital Management, LLC - 5,918,775 shares  
Abrams Capital Management, L.P. - 5,918,775 shares  
David Abrams - 5,918,775 shares
- (iii) **sole power to dispose or to direct the disposition of**  
Abrams Capital Partners II, L.P. - 0 shares  
Abrams Capital, LLC - 0 shares  
Abrams Capital Management, LLC - 0 shares  
Abrams Capital Management, L.P. - 0 shares  
David Abrams - 0 shares
- (iv) **shared power to dispose or to direct the disposition of**  
Abrams Capital Partners II, L.P. - 4,770,647 shares  
Abrams Capital, LLC - 5,602,913 shares  
Abrams Capital Management, LLC - 5,918,775 shares  
Abrams Capital Management, L.P. - 5,918,775 shares  
David Abrams - 5,918,775 shares

\*\* Shares reported herein for Abrams Capital Partners II, L.P. ("ACP II") represent shares beneficially owned by ACP II. Shares reported herein for Abrams Capital, LLC ("Abrams Capital") represent shares beneficially owned by ACP II and other private investment funds for which Abrams Capital serves as general partner. Shares reported herein for Abrams Capital Management, L.P. ("Abrams CM LP") and Abrams Capital Management, LLC ("Abrams CM LLC") represent the above-referenced shares beneficially owned by Abrams Capital and shares beneficially owned by another private investment fund for which Abrams CM LP serves as investment manager. Abrams CM LLC is the general partner of Abrams CM LP. Shares reported herein for Mr. Abrams represent the above referenced shares reported for Abrams Capital and Abrams CM LLC. Mr. Abrams is the managing member of Abrams Capital and Abrams CM LLC. Each of the Reporting Persons disclaims beneficial ownership of the shares reported herein except to the extent of its or his pecuniary interest therein.

**Item 5 Ownership of Five Percent or Less of a Class**

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than 5 percent of the class of securities, check the following [  ].

**Item 6 Ownership of More than Five Percent on Behalf of Another Person**

Not applicable.

**Item 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company**

Not applicable.

**Item 8 Identification and Classification of Members of the Group**

Not applicable.

**Item 9 Notice of Dissolution of Group**

Not applicable.

**Item 10 Certification**

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

**Exhibits Exhibit**

- 99.1** Joint Filing Agreement by and among the Reporting Persons, incorporated by reference to Exhibit 99.1 to Amendment No. 3 to the Schedule 13G relating to Common Stock of the Issuer filed by the Reporting Persons with the Securities and Exchange Commission on February 10, 2017.

**SIGNATURE**

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: April 20, 2017

**ABRAMS CAPITAL PARTNERS II, L.P.**

By: Abrams Capital, LLC,  
its General Partner

By: /s/ David Abrams  
\_\_\_\_\_  
David Abrams, Managing Member

**ABRAMS CAPITAL, LLC**

By: /s/ David Abrams  
\_\_\_\_\_  
David Abrams, Managing Member

**ABRAMS CAPITAL MANAGEMENT, LLC**

By: /s/ David Abrams  
\_\_\_\_\_  
David Abrams, Managing Member

**ABRAMS CAPITAL MANAGEMENT, L.P.**

By: Abrams Capital Management, LLC,  
its General Partner

By: /s/ David Abrams  
\_\_\_\_\_  
David Abrams, Managing Member

**DAVID ABRAMS**

By: /s/ David Abrams  
\_\_\_\_\_  
David Abrams, individually