BARNES & NOBLE INC

Form 3/A

September 19, 2008

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

OMB APPROVAL

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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF

SECURITIES

30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting

Person *

A Pershing Square Capital

888 SEVENTH AVENUE,

Management, L.P.

(Last)

42ND FLOOR

(First)

(Street)

(Middle)

Statement

(Month/Day/Year) 09/19/2008

2. Date of Event Requiring 3. Issuer Name and Ticker or Trading Symbol BARNES & NOBLE INC [BKS]

4. Relationship of Reporting

Person(s) to Issuer

5. If Amendment, Date Original

Filed(Month/Day/Year)

09/26/2007

(Check all applicable)

See footnote (1)

Director Officer

10% Owner _X__ Other (give title below) (specify below)

6. Individual or Joint/Group

Filing(Check Applicable Line) Form filed by One Reporting

Person

X Form filed by More than One

Reporting Person

4. Nature of Indirect Beneficial

NEW YORK. NYÂ 10019

(City) (State)

1. Title of Security (Instr. 4)

(Zip)

2. Amount of Securities Beneficially Owned

(Instr. 4)

3. Ownership

Table I - Non-Derivative Securities Beneficially Owned

Ownership (Instr. 5)

Form: Direct (D) or Indirect

(I) (Instr. 5)

Reminder: Report on a separate line for each class of securities beneficially

owned directly or indirectly.

SEC 1473 (7-02)

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)

2. Date Exercisable and **Expiration Date** (Month/Day/Year)

3. Title and Amount of Securities Underlying **Derivative Security**

5. 4 Conversion Ownership or Exercise Form of

6. Nature of Indirect Beneficial Ownership

(Instr. 4)

Date **Expiration Title** Exercisable Date

Amount or Number of

Derivative Price of Derivative Security: Security Direct (D)

(Instr. 5)

1

Shares

or Indirect (I) (Instr. 5)

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Pershing Square Capital Management, L.P. 888 SEVENTH AVENUE, 42ND FLOOR NEW YORK, NY 10019	Â	Â	Â	See footnote (1)
PS Management GP, LLC 888 SEVENTH AVENUE, 42ND FLOOR NEW YORK, NY 10019	Â	Â	Â	See footnote (1)
Pershing Square GP, LLC 888 SEVENTH AVENUE, 42ND FLOOR NEW YORK, NY 10019	Â	Â	Â	See footnote (1)
ACKMAN WILLIAM A 888 SEVENTH AVENUE, 42ND FLOOR NEW YORK, NY 10019	Â	Â	Â	See footnote (1)

Signatures

PERSHING SQUARE CAPITAL MANAGEMENT, L.P., By: PS Management GP, LLC, its General Partner, By: /s/ William A. Ackman, Managing Member		
**Signature of Reporting Person	Date	
PS MANAGEMENT GP, LLC, By: /s/ William A. Ackman, Managing Member	09/19/2008	
**Signature of Reporting Person	Date	
PERSHING SQUARE GP, LLC, By: /s/ William A. Ackman, Managing Member	09/19/2008	
**Signature of Reporting Person	Date	
/s/ William A. Ackman	09/19/2008	
**Signature of Reporting Person	Date	

Explanation of Responses:

No securities are beneficially owned

- * If the form is filed by more than one reporting person, see Instruction 5(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

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Remarks:

(1) Consistent with Rule 16a-1(a)(1)(v), the entities and persons who previously filed this Form 3 (were not required to do so. Â Consequently, the Reporting Owners have filed this Form 3, as ame not required to be filed. Â The Reporting Owners disclaim any obligation to file any further Form of securities until such time (if any) as is required under applicable law.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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