

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. \_\_\_ )

Barnes & Noble, Inc.

-----  
(Name of Issuer)

Common

-----  
(Title of Class of Securities)

067774109

-----  
(CUSIP Number)

Check the following box if a fee is being paid with this statement  . (A fee  
is not required only if the filing person: (1) has a previous statement on file  
reporting beneficial ownership of more than five percent of the class of  
securities described in Item 1; and (2) has filed no amendment subsequent  
thereto reporting beneficial ownership of five percent or less of such class.)  
(See Rule 13d-7).

\*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.

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).

CUSIP NO. 067774109

Page 2 of 13 Pages

13G

1 NAME OF REPORTING PERSON  
S.S OR I.R.S IDENTIFICATION NO. OF ABOVE PERSON

INVESCO PLC  
No SS or IRS Identification Number

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a) -----

(b) X  
-----

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

England

5 SOLE VOTING POWER

NUMBER OF SHARES  
BENEFICIALLY OWNED

None



13G

1 NAME OF REPORTING PERSON  
S.S OR I.R.S IDENTIFICATION NO. OF ABOVE PERSON

INVESCO, Inc.  
IRS Identification Number 58-1995394

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a) -----  
(b) X  
-----

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Delaware

5 SOLE VOTING POWER  
None

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH  
6 SHARED VOTING POWER  
186,500

7 SOLE DISPOSITIVE POWER  
None

8 SHARED DISPOSITIVE POWER  
186,500

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
186,500

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9  
6.4%

12 TYPE OF REPORTING PERSON\*  
H.C.

\*SEE INSTRUCTION BEFORE FILLING OUT

13G

1 NAME OF REPORTING PERSON  
S.S OR I.R.S IDENTIFICATION NO. OF ABOVE PERSON

INVESCO North American Holdings, Inc.  
IRS Identification Number 51-0264787

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a) -----  
(b) X  
-----

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

State of Delaware

5 SOLE VOTING POWER  
None

6 SHARED VOTING POWER  
186,500

7 SOLE DISPOSITIVE POWER  
None

8 SHARED DISPOSITIVE POWER  
186,500

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
186,500

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9  
6.4%

12 TYPE OF REPORTING PERSON\*  
H.C.

\*SEE INSTRUCTION BEFORE FILLING OUT

CUSIP NO. 067774109

Page 6 of 13 Pages

13G

1 NAME OF REPORTING PERSON  
S.S OR I.R.S IDENTIFICATION NO. OF ABOVE PERSON  
  
INVESCO Funds Group, Inc.  
IRS Identification Number 84-0235630

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\*

(a) -----  
(b) X  
-----

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION  
  
State of Delaware

5 SOLE VOTING POWER  
None

6 SHARED VOTING POWER  
186,500

7 SOLE DISPOSITIVE POWER  
None

8 SHARED DISPOSITIVE POWER  
186,500

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
186,500

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9  
6.4%

12 TYPE OF REPORTING PERSON\*  
I.A.

ITEM 1 (A) NAME OF ISSUER:

Barnes & Noble, Inc.

ITEM 1 (B) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:

1400 Old Country Road  
Westbury, NY 11590-5130

ITEM 2 (A) NAME OF PERSON FILING:

INVESCO PLC

ITEM 2 (B) ADDRESS OF PRINCIPAL OFFICE:

11 Devonshire Square  
London EC2M 4YR  
England

ITEM 2 (C) CITIZENSHIP:

Organized under the laws of England

ITEM 2 (D) TITLE OF CLASS OF SECURITIES:

Common

ITEM 2 (E) CUSIP NUMBER: 067774109

ITEM 3 IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B) OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A:

- (a) ( ) Broker or Dealer registered under Section 15 of the Act.
- (b) ( ) Bank as defined in Section 3(a)(6) of the Act.
- (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.
- (e) ( ) Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940.
- (f) ( ) Employee Benefit Plan, Pension Fund which is subject to provisions of Employee Retirement Income Security Act of 1974 or Endowment Fund; see (S)240.13d-1(b)(1)(ii)(F).
- (g) (X) Parent Holding Company in accordance with (S)240.13d-1(b)(ii)(G). (Note: see Item 7)
- (h) ( ) Group, in accordance with (S)240.13d-1(b)(1)(ii)(H).

ITEM 4 OWNERSHIP:

\*The information in items 1 and 5 through 11 on the cover pages (pp. 2-5) on Schedule 13G is hereby incorporated by reference.

The reporting persons expressly declare that the filing of this statement on Schedule 13G shall not be construed as an admission that they are, for the purposes of Section 13(d) or 13(g) of the Securities and Exchange Act of 1934, the beneficial owners of any securities covered by this statement.

ITEM 5 OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.

Not applicable

ITEM 6 OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.

The reporting persons hold the securities covered by this report on

behalf of other persons who have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of such securities. The interest of any such persons does not exceed 5% of the class of securities.

ITEM 7 IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARIES WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY:

X INVESCO North American Group, Ltd. - holding company in  
----- accordance with Rule 13d-1(b)(ii)(G).

X INVESCO, Inc. - holding company also in accordance with Rule  
----- 13d-1(b)(ii)(G).

X INVESCO North American Holdings, Inc. - holding company also  
----- in accordance with Rule 13d-1(b)(ii)(G).

----- INVESCO Capital Management, Inc. - investment adviser  
----- registered under Section 203 of the Investment Advisers  
Act of 1940.

X INVESCO Funds Group, Inc. - investment adviser registered  
----- under Section 203 of the Investment Advisers Act of 1940.

----- INVESCO Management & Research - investment adviser  
----- registered under Section 203 of the Investment Advisers Act of  
1940.

----- INVESCO MIM Management Limited - investment adviser  
----- organized under the laws of England.

Schedule 13G

Page 9 of 13 Pages

Subsidiaries not indicated with (X) have acquired no shares of security being reported on.

ITEM 8 IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF A GROUP.

Not applicable.

ITEM 9 NOTICE OF DISSOLUTION OF GROUP.

Not applicable.

Schedule 13G

Page 10 of 13 Pages

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: 2-8-94

/s/ Michael S. Perman

-----  
Michael S. Perman, as Company  
Secretary for each of INVESCO  
PLC and INVESCO North American  
Group, Ltd.

Schedule 13G

Page 11 of 13 Pages

ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a

participant in any transaction having such purposes or effect.

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.

2-8-94

-----  
Date

/s/ Penelope P. Alexander

-----  
Penelope P. Alexander, Secretary  
INVESCO, Inc.

Schedule 13G

Page 12 of 13 Pages

ITEM 10 CERTIFICATION:

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

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.

2-8-94

-----  
Date

/s/ Dan J. Hesser

-----  
Dan J. Hesser, Secretary  
INVESCO North American Holdings, Inc.

Schedule 13G

Page 13 of 13 Pages

ITEM 10 CERTIFICATION:

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

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.

2-8-94

-----  
Date

/s/ Glen A. Payne

-----  
Glen A. Payne, Secretary  
INVESCO Funds Group, Inc.