

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

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): December 12, 2023

BARNES & NOBLE EDUCATION, INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction
of incorporation)

1-37499
(Commission
File Number)

46-0599018
(IRS Employer
Identification No.)

120 Mountainview Blvd., Basking Ridge, NJ 07920
(Address of principal executive offices)(Zip Code)

Registrant's telephone number, including area code: (908) 991-2665

Not Applicable
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any following provisions:

- ? Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ? Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ? Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ? Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of Class	Trading Symbol	Name of Exchange on which registered
Common Stock, \$0.01 par value per share	BNED	New York Stock Exchange

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ?

Item 1.01. Entry into a Material Definitive Agreement.

On December 12, 2023, Barnes & Noble Education, Inc. (the “Company”) entered into a Tenth Amendment (the “ABL Amendment”) to the ABL Credit Agreement, dated as of August 3, 2015 (as amended prior to the ABL Amendment, the “ABL Credit Agreement”), among the Company, as lead borrower, the other borrowers party thereto, the lenders party thereto and Bank of America, N.A., as administrative agent and collateral agent for the lenders (the “ABL Agent”).

The ABL Amendment amends the ABL Credit Agreement to, among other things: (i) amend the financial maintenance covenant to require the Company to maintain Availability (as defined in the ABL Credit Agreement) at all times to be greater than the greater of (x) 10% of the Aggregate Loan Cap (as defined in the ABL Credit Agreement) and (y) (A) \$32.5 million or, subject to the satisfaction of certain conditions relating to the repayment of the ABL Credit Agreement in full, (B) (a) \$20 million for the period of December 8, 2023 through January 12, 2024, (b) \$25 million for the period from January 13, 2024 through February 9, 2024, (c) \$25 million for the period of April 1, 2024 through April 30, 2024 and (d) \$30 million for the period of May 1, 2024 through May 31, 2024, and (ii) revise certain reporting requirements to the ABL Agent and lenders under the Credit Agreement.

The foregoing summary does not purport to be complete and is subject to, and qualified in its entirety by reference to, the full text of the ABL Amendment, a copy of which is filed as Exhibit 10.1 to this current Report on Form 8-K and is incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

The following exhibits are filed as a part of this Current Report:

<u>Exhibit No.</u>	<u>Description</u>
10.1	<u>Tenth Amendment, dated as of December 12, 2023, among the Company, as the lead borrower, the other borrowers party thereto, the lenders party thereto and Bank of America, N.A., as administrative agent and collateral agent for the lenders, to the Credit Agreement, dated as of August 3, 2015.</u>
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

Signatures

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on the undersigned thereunto duly authorized.

Date: December 13, 2023

BARNES & NOBLE EDUCATION, INC.

By: /s/ Michael C. Miller

Name: Michael C. Miller

Title: Chief Legal Officer and Executive Vice President,
Corporate Development and Affairs