

Mail Stop 3561

August 28, 2007

Mr. Bradbury H. Anderson
Vice Chairman and CEO
Best Buy Co., Inc.
7601 Penn Avenue South
Richfield, MN 55423

**Re: Best Buy Co., Inc.
Form 10-K for the Fiscal Year Ended March 3, 2007
Filed May 2, 2007
Form 10-K for the Fiscal Year Ended February 25, 2006
Filed May 10, 2006
File No. 1-09595**

Dear Mr. Anderson:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi
Accounting Branch Chief