



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

DIVISION OF
CORPORATION FINANCE

May 13, 2011

Via E-mail

Elliot S. Kaplan
Secretary
Best Buy Co., Inc.
7601 Penn Avenue South
Richfield, Minnesota 55423

**Re: Best Buy Co., Inc.
Preliminary Proxy Statement on Schedule 14A, as revised
Filed May 12, 2011
File No. 001-09595**

Dear Mr. Kaplan:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brigitte Lippmann for

H. Christopher Owings
Assistant Director

cc: Lisa Lentini
Todd Hartman
Best Buy Co., Inc.