

Berg David P
 Form 3
 April 28, 2005

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

OMB Number: 3235-0104
 Expires: January 31, 2005
 Estimated average burden hours per response... 0.5

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

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
 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *		2. Date of Event Requiring Statement	3. Issuer Name and Ticker or Trading Symbol	
Â Berg David P		(Month/Day/Year)	BEST BUY CO INC [BBY]	
(Last)	(First)	(Middle)	4. Relationship of Reporting Person(s) to Issuer	5. If Amendment, Date Original Filed(Month/Day/Year)
7601 PENN AVENUE SOUTH			(Check all applicable)	
(Street)			<input type="checkbox"/> Director <input type="checkbox"/> 10% Owner	6. Individual or Joint/Group Filing(Check Applicable Line)
RICHFIELD,Â MNÂ 55423			<input checked="" type="checkbox"/> Officer <input type="checkbox"/> Other	<input checked="" type="checkbox"/> Form filed by One Reporting Person
(City)	(State)	(Zip)	(give title below) (specify below)	<input type="checkbox"/> Form filed by More than One Reporting Person
			SVP - Enterprise Alliances	

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock	1,500	D ⁽¹⁾	Â
Common Stock	2,200	D ⁽²⁾	Â
Common Stock	31	I	401(k) plan

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	4. Conversion or Exercise	5. Ownership Form of	6. Nature of Indirect Beneficial Ownership
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	Date Exercisable	Expiration Date	(Instr. 4) Title	Amount or Number of Shares	Price of Derivative Security	Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	(Instr. 5)
Stock Option (Right to Buy)	12/06/2002	12/05/2012	Common Stock	1,563 ⁽³⁾	\$ 26.6	D	Â
Stock Option (Right to Buy)	01/16/2003	01/15/2013	Common Stock	2,500 ⁽⁴⁾	\$ 28.67	D	Â
Stock Option (Right to Buy)	11/03/2003 ⁽⁵⁾	11/02/2013	Common Stock	6,930	\$ 59.38	D	Â
Stock Option (Right to Buy)	10/11/2004 ⁽⁵⁾	10/10/2014	Common Stock	6,930	\$ 55.09	D	Â

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Berg David P 7601 PENN AVENUE SOUTH RICHFIELD, MN 55423	Â	Â	Â SVP - Enterprise Alliances	Â

Signatures

/s/ Matthew J. Norman Attorney-in-fact for David P. Berg 04/28/2005

 **Signature of Reporting Person

Date

Explanation of Responses:

* 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).

(1) Restricted shares that vest in three equal annual installments beginning on 10/11/2005.

Restricted shares that will vest in a range from 0%-100% three years from the date of grant, depending on the satisfaction of certain performance factors. The reported figure represents two separate awards of 1,100 restricted shares granted on 11/03/2003 and 10/11/2004, respectively.

(3) Half of the options will vest on 12/06/2005 and the other half on 12/06/2006.

(4) Half of the options will vest on 1/16/2006 and the other half on 1/16/2007.

(5) The date indicated is the grant date and the options vest in four equal annual installments beginning one year from such date.

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.