LINTON MIACHEL A Form 4

April 13, 2006

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

SECURITIES

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

3235-0287

Expires:

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January 31, 2005

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Check this box if no longer subject to Section 16. Form 4 or

Form 5 obligations may continue. See Instruction

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

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * LINTON MIACHEL A			2. Issuer Name and Ticker or Trading Symbol BEST BUY CO INC [BBY]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)			
(Last)	(First)	(Middle)	3. Date of Earliest Transaction	(Choose an approach)			
7601 PENN AVENUE SOUTH		OUTH	(Month/Day/Year) 04/12/2006	Director 10% Owner _X_ Officer (give title Other (specify below) EVP - CMO			
	(Street)		4. If Amendment, Date Original	6. Individual or Joint/Group Filing(Check			
RICHFIELD, MN 55423			Filed(Month/Day/Year)	Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person			

							1 CISOII		
(City)	(State)	(Zip) Tabl	e I - Non-D	erivative	Secur	rities Acq	uired, Disposed o	f, or Beneficial	ly Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transactic Code (Instr. 8)	4. Securi on(A) or D (Instr. 3,	ispose 4 and (A) or	d of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
Common Stock	04/12/2006		M	7,500	A	\$ 19.11	\$ 21,672	D	
Common Stock	04/12/2006		S	7,500	D	\$ 56.63	14,172	D	
Common Stock							15,375	D (1)	
Common Stock							1,572	I	401(k) Plan

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474 (9-02)

$\label{thm:convergence} \begin{tabular}{ll} Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned \\ (e.g., puts, calls, warrants, options, convertible securities) \end{tabular}$

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transactic Code (Instr. 8)	Securiti	vative ies ed	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	
				Code V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Stock Option (Right to Buy)	\$ 31.17						04/14/2000	04/13/2010	Common Stock	50,625
Stock Option (Right to Buy)	\$ 24.71						04/27/2001(2)	04/26/2011	Common Stock	48,938
Stock Option (Right to Buy)	\$ 34.18						04/11/2002(2)	04/10/2012	Common Stock	65,588
Stock Option (Right to Buy)	\$ 19.11	04/12/2006		M	7	,500	01/16/2003(2)	01/15/2013	Common Stock	7,500
Stock Option (Right to Buy)	\$ 39.59						11/03/2003(2)	11/02/2013	Common Stock	47,250
Stock Option (Right to Buy)	\$ 36.73						10/11/2004(2)	10/10/2014	Common Stock	45,000
Stock Option (Right to Buy)	\$ 46.8						11/08/2005	11/07/2015	Common Stock	52,182

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Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

LINTON MIACHEL A 7601 PENN AVENUE SOUTH RICHFIELD, MN 55423

EVP - CMO

Signatures

/s/ Matthew J. Norman Attorney-in-fact for Michael A. Linton

04/13/2006

**Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(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 will vest in a range from 0%-100% three years from the date of grant, depending on satisfaction of certain performance factors.
- (2) 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.

Reporting Owners 3