



DIVISION OF
CORPORATION FINANCE

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

October 29, 2010

Brian J. Dunn
Chief Executive Officer
Best Buy Co., Inc.
7601 Penn Avenue South
Minneapolis, MN 55423

Re: Best Buy Co., Inc.
Form 10-K for Fiscal Year Ended February 27, 2010
Filed April 28, 2010
File No. 1-9595

Dear Mr. Dunn:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director