

Grafton Susan S
 Form 3/A
 April 17, 2007

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

OMB APPROVAL

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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 Grafton Susan S		(Month/Day/Year)	BEST BUY CO INC [BBY]	
(Last)	(First)	(Middle)	12/12/2006	
7601 PENN AVENUE SOUTH		4. Relationship of Reporting Person(s) to Issuer		
(Street)		(Check all applicable)		
RICHFIELD, Â MN Â 55423		<input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer <input type="checkbox"/> Other (give title below) (specify below) Chief Accounting Officer		
(City)	(State)	(Zip)	5. If Amendment, Date Original Filed(Month/Day/Year)	
			12/22/2006	
1. Title of Security		2. Amount of Securities Beneficially Owned		3. Ownership
(Instr. 4)		(Instr. 4)		Form: Direct (D) or Indirect (I)
Common stock		951 ⁽²⁾		D Â
Common Stock		1,910		I 401(k)

Table I - Non-Derivative Securities Beneficially Owned

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	2. Date Exercisable and Expiration Date	3. Title and Amount of Securities Underlying Derivative Security	4. Conversion or Exercise Price of Derivative	5. Ownership Form of Derivative Security:	6. Nature of Indirect Beneficial Ownership
(Instr. 4)	(Month/Day/Year)	(Instr. 4)			(Instr. 5)

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	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Security	Direct (D) or Indirect (I) (Instr. 5)	
Stock Option (Right to Buy)	04/11/2002 ⁽¹⁾	04/10/2012	Common Stock	5,850	\$ 34.18	D	Â
Stock Option (Right to Buy)	01/16/2003 ⁽¹⁾	01/15/2013	Common Stock	2,400	\$ 19.11	D	Â
Stock Option (Right to Buy)	11/03/2003 ⁽¹⁾	11/02/2013	Common Stock	3,000	\$ 39.59	D	Â
Stock Option (Right to Buy)	10/11/2004 ⁽¹⁾	10/10/2014	Common Stock	8,978	\$ 36.73	D	Â
Stock Option (Right to Buy)	11/08/2005 ⁽¹⁾	11/07/2015	Common Stock	9,312	\$ 46.8	D	Â
Stock Option (Right to Buy)	10/23/2006 ⁽¹⁾	10/22/2016	Common Stock	9,055	\$ 55.46	D	Â

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Grafton Susan S 7601 PENN AVENUE SOUTH RICHFIELD, MN 55423	Â	Â	Â Chief Accounting Officer	Â

Signatures

/s/ Lisa Beth Lentini Attorney-in-fact for Susan S Grafton 04/17/2007

__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) The date indicated is the grant date and the option vests in four equal, annual installments beginning one year from such date.
- (2) Revised share amount due to administrative error.

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.