

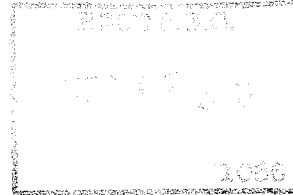
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September 16, 2002

VIA UPS OVERNIGHT COURIER

Jonathan G. Katz, Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549-0609



**Re: Best Buy Co., Inc.  
Sworn Statements of Principal Executive Officer and  
Principal Financial Officer Pursuant to Commission Order No. 4-460**

Dear Mr. Katz:

In accordance with the Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934 (File No. 4-460), enclosed please find a sworn statement from each of Bradbury H. Anderson, Vice Chairman and Chief Executive Officer, and Darren R. Jackson, Executive Vice President – Finance and Chief Financial Officer of Best Buy Co., Inc.

Please acknowledge receipt of this letter by stamping the enclosed copy of this letter and returning it in the enclosed self-addressed envelope.

Sincerely,

Nancy J. Wigchers  
Corporate Counsel

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Enclosures 2

Cc w/Encl.: The New York Stock Exchange

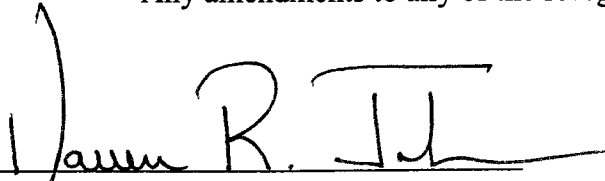
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**Statement Under Oath of Principal Financial Officer  
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, Darren R. Jackson, state and attest that:

1. To the best of my knowledge, based upon a review of the covered reports of Best Buy Co., Inc., and, except as corrected or supplemented in a subsequent covered report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - no covered report omitted a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
  
2. I have reviewed the contents of this statement with the Company's audit committee.
  
3. In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - the Annual Report on Form 10-K for the Fiscal Year Ended March 2, 2002, of Best Buy Co., Inc., filed with the Commission on May 30, 2002;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Best Buy Co., Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - Any amendments to any of the foregoing.

  
 Darren R. Jackson  
 Executive Vice President – Finance  
 & Chief Financial Officer  
 September 16, 2002

Subscribed and sworn to before me this  
16th day of September 2002.

  
 Notary Public  
 My Commission Expires: 1/31/05

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