

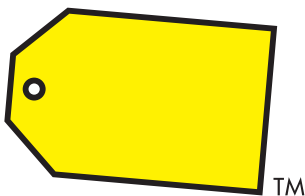
Computershare Investment Plan

A Direct Stock Purchase and
Dividend Reinvestment Plan

for

Best Buy Co., Inc. Common Stock

Best Buy Co., Inc. is listed on the
New York Stock Exchange
(Trading Symbol BBY,
CUSIP 086516101)



BEST BUYTM

The Computershare Investment Plan is sponsored and administered by Computershare Trust Company, N.A., a wholly-owned subsidiary of Computershare, not by Best Buy Co., Inc.

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PROTECTING YOUR PRIVACY

OUR COMMITMENT: You entrust us with personal and financial information, and at Computershare we take that trust very seriously.

YOUR INFORMATION: We receive personal, nonpublic information about you on investment plan enrollment forms, automatic debit forms, or other communications in writing, electronically over the Internet and on the phone. We may also receive information from your transactions with our affiliates or others. The information may include your name, address (residential and mailing), social security number, date of birth, bank account information or stock ownership in an investment plan.

OUR POLICY: We do not share any personal, nonpublic information about you with any third parties except as necessary to process a transaction or service your account, and except as required by law. Our outside service providers with whom we share information are legally bound not to disclose or re-use this information in any way. We restrict access to your personal information to those of our employees who need to know this information to provide products or services to you. In addition, you can feel comfortable knowing we maintain physical, electronic and procedural safeguards that comply with federal standards to protect your personal information.

This notice is provided by Computershare Trust Company, N.A., the sponsor and administrator of the Computershare Investment Plan, a Direct Stock Purchase and Dividend Reinvestment Plan for Best Buy Co., Inc. Common Stock, and by Computershare Shareholder Services, Inc., the service agent for the plan administrator.

Computershare Investment Plan

A Direct Stock Purchase and Dividend Reinvestment Plan

for

Best Buy Co., Inc. Common Stock

The Computershare Investment Plan, a Bank-Sponsored Direct Stock Purchase and Dividend Reinvestment Plan for Best Buy Co., Inc. Common Stock (the "Plan"), is sponsored and administered by Computershare Trust Company, N.A. ("Computershare"), a federally chartered trust institution, not by Best Buy Co., Inc. ("Best Buy"). Computershare Shareholder Services, Inc., an affiliate of Computershare and a transfer agent registered with the Securities and Exchange Commission, acts as service agent for Computershare.

Computershare and Best Buy provide no advice and make no recommendations with respect to participation in the Plan or any transaction or security. Any decision to purchase or sell needs to be made by each individual Plan participant based on his or her own research and judgment.

This brochure (the "Brochure") contains several sections. The Privacy Policy describes Computershare's policy concerning the protection of your personal, nonpublic information. The Questions and Answers section describes the general provisions of the Plan. The Terms and Conditions section contains a detailed statement of your rights and obligations as a Plan participant. The Fee Schedule describes the fees applicable to transactions and services under the Plan. Please read all sections.

QUESTIONS AND ANSWERS

Purpose

1. What is the purpose of the Plan?

The purpose of the Plan is to provide interested investors with a simple, convenient, and affordable way to invest funds and reinvest dividends in shares of Best Buy Common Stock at prevailing market prices with relatively low transactional costs.

Key Features

2. What are the key features of the Plan?

- ◆ **Low Processing Fees and Service Fees.** You can acquire and sell shares of Best Buy Common Stock at prevailing market prices with low processing fees and service fees.
- ◆ **Book-Entry Share Ownership-Safekeeping.** You will not receive physical stock certificates, which can be lost or damaged. Instead, you will receive statements reflecting your transaction history and share position.
- ◆ **Build Your Ownership Over Time.** Periodic investments, particularly in a consistent dollar amount, along with reinvestment of your dividends, will enable you to take advantage of dollar cost averaging, a key feature of long-term investing.
- ◆ **Acquire Fractional Shares.** Your Plan account is credited with both whole and fractional shares.
- ◆ **Easy Withdrawal, Sale or Transfer.** You may obtain a stock certificate, sell your shares or transfer your shares at any time.
- ◆ **Automatic Investments.** The Plan allows you to arrange for convenient monthly deductions from your checking account, savings account, or money-market account.
- ◆ **Online Investing.** You can enroll in the Plan and access your Plan account via the Internet at any time. In addition, you can authorize one-time initial and subsequent optional cash investments or establish periodic automatic deductions from your U.S. bank account.

Eligibility and Participation

3. Who can participate in the Plan?

Virtually any interested investor may participate in the Plan. Enrollment in the Plan may not be available to persons residing in certain countries. Interested investors residing outside the United States should determine whether they are subject to any governmental regulation in their country of residence that would prohibit their participation. Certain Best Buy insiders, affiliates, institutional investors and financial intermediaries may also be ineligible.

To the extent required by applicable state law in certain jurisdictions, the Plan may be made available to investors only through locally registered broker-dealers.

4. How do I join the Plan?

New Investors

After reading either the paper copy or the online copy of this Brochure with its Terms and Conditions, you can join the Plan in two ways:

You can join via the Internet by going to www.computershare.com/equiserve and following the instructions provided. You will be asked to complete an online Plan Enrollment Form, and accept the Terms and Conditions of "Account Access" (an online tool for managing your account over the Internet); or

You can join by completing and signing a Plan Enrollment Form, and returning it to Computershare.

To join the Plan, you need to make an initial investment of at least \$500.00 or you need to agree to authorize a minimum of ten (10) consecutive monthly automatic deductions of at least \$50.00 each from your U.S. bank account.

By joining the Plan, you agree to the Terms and Conditions set forth in this Brochure.

Current Shareholders

Registered Shareholders

If you are already a registered shareholder, after reading this Brochure (including the Terms and Conditions) you can join the Plan via the Internet by going to www.computershare.com/equiserve, authenticating your online account, agreeing to the Terms and Conditions of online "Account Access" and completing an online Plan Enrollment Form or by completing and signing the Plan Enrollment Form and returning it to Computershare. By joining the Plan, you agree to the Terms and Conditions set forth in this Brochure.

Shares held in "Street Name" or Beneficial Owners

If you are a beneficial owner of Best Buy Common Stock having your shares registered in the name of a bank, broker or other nominee, you may join the Plan by following the instructions noted above for New Investors. Alternatively, you may begin by making arrangements with the organization in whose name your shares are registered to have the shares transferred into your own name. Once the shares are registered in your name, you may then join the Plan by following the instructions noted above for Registered Shareholders.

5. When can I join the Plan?

Any eligible investor can join the Plan at any time. Purchases of shares with funds from your initial investment and any additional optional cash investments are usually made at least twice a week. If you choose to reinvest dividends through the Plan, Computershare will begin to reinvest your dividends automatically on the next dividend payable date after Computershare receives your authorization, so long as it is received on or before the record date for that dividend. If your Internet, telephone, or written authorization arrives after the record date, automatic dividend reinvestment may not begin until the next dividend payment date. After you join the Plan, you will remain a participant until you end your participation or your participation is terminated by Computershare.

6. What dividend participation options are available under the Plan?

- (a) **Full Dividend Reinvestment:** If you select ***“Full Dividend Reinvestment,”*** Computershare will apply all cash dividends paid on all shares of Best Buy Common Stock credited to your Plan account and those registered in your name in certificate and/or book-entry form toward the purchase of additional shares of Best Buy Common Stock. The shares purchased with your reinvested dividends will then be credited to your Plan account. In addition, at any time, you can send optional cash investments to Computershare to purchase additional shares of Best Buy Common Stock for your Plan account.
- (b) **Partial Dividend Reinvestment:** If you select ***“Partial Dividend Reinvestment,”*** you will receive cash dividends on the number of shares that you designate from those credited to your Plan account and those registered in your name in certificate and/or book-entry form. Computershare will apply the dividends paid on any remaining shares to the purchase of additional shares of Best Buy Common Stock which will then be credited to your Plan account. In addition, at any time, you can send optional cash investments to Computershare to purchase additional shares of Best Buy Common Stock for your Plan account.
- (c) **All Cash (No Dividend Reinvestment):** If you select ***“All Cash,”*** the cash dividends paid on shares credited to your Plan account and those registered in your name in certificate and/or book-entry form will not be reinvested, but will be sent to you by check. In addition, at any time, you can send optional cash investments to Computershare to purchase additional shares of Best Buy Common Stock for your Plan account.

7. How can I change my dividend participation option under the Plan?

As a participant, you can change your dividend participation option at any time by going to www.computershare.com/equiserve, by calling the telephone number provided in the Contact Information section, or by requesting a new Plan Enrollment Form and returning it to Computershare at the address provided in the Contact Information section. Computershare needs to receive your request on or before the record date for any given dividend payment date in order for the requested change to be effective for that dividend. If your request is received after the record date, then the requested change may not be effective until the next dividend payment date.

8. Can I deposit shares into my Plan account for safekeeping?

As a Plan participant, you can deposit your Best Buy Common Stock certificate(s) into your Plan account. To deposit your shares, you should send the certificate(s) to Computershare, at the address provided in the Contact Information section, by registered or certified mail, with return receipt requested, or some other form of traceable mail, and properly insured. You should not sign the certificate(s) or complete the assignment section.

When submitting certificate(s) for deposit into your Plan account, be sure to include a written request to have the certificate(s) deposited. Shares that you deposit will be credited in book-entry form to your Plan account. The advantages of holding shares in book-entry form in the Plan are protection against certificate loss, theft, and damage.

Fees

9. What fees will I incur in connection with the Plan?

Participants in the Plan will be assessed service and processing fees as described in the Fee Schedule.

Purchases

10. How many shares of Best Buy Common Stock will Computershare purchase for my Plan account?

If you become a participant in the Plan, the number of shares Computershare will purchase for you depends on the purchase price of Best Buy Common Stock (see Item 12 of this Questions and Answers section), and the total amount of your dividends (if applicable) and/or optional cash investments (in any form) that you submit, less applicable service fees and processing fees. Your Plan account will be credited with the actual number of shares purchased, including fractions.

11. How does Computershare acquire Best Buy Common Stock under the Plan?

Computershare uses your dividends and/or optional cash investments, less applicable service fees and processing fees, to purchase shares of Best Buy Common Stock in the open market through participating brokers who act as the trade execution agents for the Plan. Your investment funds (dividends and/or optional cash investments) will be combined with funds of other purchasing participants. In addition, in the months in which Best Buy pays a dividend, dividend funds to be reinvested may be combined with pending optional cash investments and a combined purchase order may be executed. In rare instances, purchases may be delayed to meet temporary curtailment or suspension of trading based on the actions of regulators and market administrators or emergency circumstances affecting receipt and execution of orders by brokers or market facilities.

12. At what price will Computershare purchase or sell shares of Best Buy Common Stock under the Plan?

The purchase price per share for your investment will be the weighted average price per share of all shares purchased in the open market to fill the combined purchase order for the Plan investments. The sale price per share for your shares sold will be the weighted average price per share of all shares sold in the open market to fill the combined sale order for the Plan. In some instances, filling a purchase or sale order may require execution of multiple trades in the market and may take more than one trading day to complete.

You should be aware that the weighted average price per share of Best Buy Common Stock purchased or sold by Computershare may be more or less than the price per share of Best Buy Common Stock at the time you request a purchase or sale. You should also be aware that you may not be able to rescind instructions you submit to Computershare to purchase or sell your shares after you submit such instructions. Any decision concerning a request for rescindment will be made at the sole discretion of Computershare.

Cash Investments and Automatic Deductions

13. What limitations apply to the amount of my optional cash investments?

If you are not a registered shareholder of Best Buy Common Stock, your initial optional cash investment under the Plan must be at least \$500.00. When joining the Plan via the Internet, you may fund your initial cash investment with a one-time online bank debit from your U.S. bank account. Please refer to the online confirmation for your account debit date and investment date. All subsequent optional cash investments need to be at least \$50.00, subject to an annual maximum of \$250,000.00 per account. The annual maximum amount per account is the aggregate of all your cash investments except dividend reinvestment. You may make subsequent optional cash investments via the Internet by authorizing one-time online bank debits from your U.S. bank account, though you may not exceed the annual maximum of \$250,000.00 per account.

When investing by check or by one-time online bank debit, you do not need to invest the same amount each time and you are under no obligation to make optional cash investments in any month or at any particular time. Checks should be made payable to "Computershare."

Computershare will not accept cash, traveler's checks, money orders, or third party checks for optional cash investments. If you send a check drawn against a bank outside the United States, you need to contact the bank to confirm that it can give you a check payable in U.S. dollars that can be cleared through a U.S. bank. In such instances, the amount that is invested will be the check amount less any clearing fees and Computershare fees. Computershare will accept only checks that clear through a U.S. bank.

If you choose to make automatic deductions from your bank account, you need to authorize Computershare to deduct at least \$50.00 from your U.S. bank account each month. It takes approximately 4 to 6 weeks from the time Computershare receives your authorization until your first deduction occurs. You may authorize automatic deductions by going to www.computershare.com/equiserve and completing the Authorization Form for Automatic Deductions. For new investors making their initial purchase by automatic deductions, such periodic deductions need to continue at least until the \$500.00 minimum initial investment is reached. Automatic deductions will continue at the level you set until you change your instruction by notifying Computershare.

Frequency

14. How often can I send optional cash investments, and when will Computershare purchase my shares?

You may send in optional cash investments as often as you want. Computershare will invest funds at least twice a week as described below. Your investment funds must be received by Computershare at least two business days before the investment date. If you choose to participate in automatic deductions from your bank account, Computershare will hold your funds for three banking business days and will make the investment on the first investment date thereafter.

If Computershare is unable to process your investment(s) within thirty (30) days, Computershare will return the funds to you by check. No interest will be paid on funds held by Computershare pending investment.

15. How often are transactions processed?

In general, the following processing schedule exists for transactions.

Type of Transaction	Typical Schedule
Optional Cash Investments by Check or One-time Online Bank Debit	At least twice per week: Typically, Tuesdays & Thursdays If either Tuesday or Thursday is not a stock market trading day ("trading day"), then the investment date will be the next trading day. Your check needs to be received by Computershare at least two business days before the investment date. One-time online optional cash investment funds will be held by Computershare for three banking business days before they are invested on the first investment date thereafter.
Periodic Automatic Deductions from a Bank Account	Twice per month: 1st and/or 15th of the month If the 1st or the 15th of the month is not a banking business day, then the debit date will be the next business day that is also a banking day. Automatic investment funds will be held by Computershare for three banking business days before they are invested on the first investment date thereafter.
Dividends	Dividend Payment Date If the dividend payment date does not fall on a trading day, the investment date will be the next trading day. Purchases may continue on succeeding trading days necessary to complete the order.

Type of Transaction	Typical Schedule
<p>Sales</p>	<p>Daily</p> <p>Your sale request will be delivered to the executing broker on the day it is received, assuming that day is a trading day and Computershare receives your request by 1:00 p.m. Eastern Time on that trading day. If not received in time, your sale request will be delivered for execution on the next trading day.</p> <p>Written sale requests are typically executed within two business days after receipt.</p> <p>All sale requests having an anticipated market value of \$100,000.00 or more are expected to be submitted in written form. In addition, all sale requests within thirty (30) days of an address change are expected to be submitted in written form.</p>

Administration

16. Who administers the Plan?

Computershare Trust Company, N.A. is the plan administrator. Computershare maintains participants' records, sends statements of Plan accounts to participants and performs other duties relating to the Plan. Computershare Shareholder Services, Inc. acts as service agent to Computershare Trust Company, N.A. for some of these services. Best Buy does not administer any part of the Plan.

Reports to Participants

17. What kind of reports will I receive regarding my participation in the Plan?

You will receive a statement whenever there is activity affecting your Plan account. The statement will confirm each transaction, such as any purchase, sale, transfer, certificate deposit, certificate issuance, or dividend reinvestment. Statements will be sent promptly following each transaction. These statements are a record of your Plan account activity showing your cumulative share position and the prices for your purchases and sales of shares under the Plan. The statements will also show the amount of dividends reinvested (if applicable) and any applicable fees charged for your respective transactions during the period. These statements should be retained for tax purposes. You may be charged a fee for duplicate statements.

As a registered shareholder, you will also receive copies of Best Buy Annual Reports, proxy statements, notices of annual and special meetings, proxy cards, and if applicable, dividend income and other notices for tax reporting purposes.

If you prefer, and if the Best Buy materials are available online, you may consent to receive such materials electronically over the Internet. Instead of receiving materials through the mail, you will receive an electronic notice to your e-mail address of record notifying you of the availability of Best Buy materials online and instructing you how to view and act on them.

Certificates for Shares

18. Will I be issued certificates for shares of Best Buy Common Stock purchased under the Plan?

Shares of Best Buy Common Stock purchased under the Plan will be recorded in book-entry form in the name of the respective participant. Each participant's share ownership interest will be recorded in a book-entry Plan account on Best Buy's shareholder records.

Unless you request them, Computershare will not issue certificates for shares of Best Buy Common Stock purchased under the Plan. The number of shares purchased for your Plan account, as well as the number of shares you deposit, will be shown on your Plan account statement. Keeping shares in book-entry form rather than in certificated form protects against loss, theft and destruction of stock certificates. Many shareholders retain their shares in book-entry form.

You may request that Computershare issue physical certificates to you at any time via the Internet at www.computershare.com/equiserve, or by calling the telephone number listed in the Contact Information section. In response to your request, certificates for any number of whole shares credited to your Plan account will be issued to you. A certificate for a fraction of a share cannot be issued.

Withdrawal, Sale, Re-registration or Transfer of Shares

19. How can I withdraw the shares credited to my Plan account?

You can withdraw all or a portion of the shares from your Plan account at any time by notifying Computershare. If you choose to withdraw shares, you may request them via the Internet at www.computershare.com/equiserve or you may call Computershare at the telephone number listed in the Contact Information section. After receipt of your request, the appropriate number of shares will be issued in certificate form and mailed to your address of record. Your dividend participation option will remain the same unless you withdraw all of your Plan shares.

If you withdraw all of your whole and fractional Plan shares, your participation in the Plan will be terminated and any future dividends will be paid by check. At its discretion, Computershare also may close any Plan account that contains less than one share of Best Buy Common Stock. Any fractional share in your Plan account will be sold subject to the fees as described in the Fee Schedule. A check for the sale proceeds less applicable fees will be mailed to your address of record. All future dividends on shares registered in your name will be paid in cash.

20. How can I sell the shares credited to my Plan account?

You can sell all or a portion of the shares credited to your Plan account by contacting Computershare over the Internet at www.computershare.com/equiserve or by calling the telephone number listed in the Contact Information section. Through participating brokers, Computershare will sell the shares for you and send you the proceeds, less any applicable fees. Computershare will send the sale proceeds to you by check after your sale transaction has settled. All sale requests having an anticipated market value of \$100,000.00 or more are expected to be submitted in written form. In addition, all sale requests within thirty (30) days of an address change to your account are expected to be submitted in written form. Refer to Item 3 in the Terms and Conditions for further instructions and restrictions.

21. What happens to the fractional share when I sell all my Plan shares?

If your Plan account includes a fractional share and you request Computershare to sell all your Plan shares, Computershare will issue a check for the sale proceeds of each whole and fractional share sold less applicable fees as described in the Fee Schedule. Computershare will mail a check to your address of record for the net proceeds of the sale of your whole and fractional shares.

22. How do I change the name on my Plan account, transfer shares, or give as a gift shares in my Plan account?

You may change the name on your Plan account, transfer shares, or give as a gift shares in your Plan account at any time by completing a Transfer of Ownership Form. Transfers may be made in book-entry or certificated form. Simply contact Computershare to submit your request.

To obtain instructions for transferring your shares, please follow the steps described below:

- ◆ Download transfer instructions from the Computershare website or call the telephone number listed in the Contact Information section and request Computershare to send you transfer instructions and the Transfer of Ownership Form. You must provide the full new name, address and taxpayer identification (or Social Security) number (if known) of the new owner on the Transfer of Ownership Form.

- ◆ The completed form should be sent to Computershare at the address provided in the Contact Information section. If you are submitting your certificates for transfer, we recommend that you send them by certified or registered mail, return receipt requested, or some other form of traceable mail, and properly insured. All participants in the existing Plan account need to sign the instructions, and their signatures need to be authenticated with a Medallion Signature Guarantee as described in the instructions.

Additional Information

23. What happens if Best Buy has a Common Stock rights offering, issues a stock dividend, or has a stock split?

Your participation in any rights offering, dividend distribution or stock split will be based on the shares of Best Buy Common Stock registered in your name both in certificate and/or book-entry form, and the shares (whole and fractional) credited to your Plan account. Any stock dividend or stock split shares of Best Buy Common Stock issued with respect to both certificated and book-entry (whole and fractional) shares will be credited automatically to your Plan account in book-entry form.

24. How will my Plan shares be voted at a meeting of shareholders?

All shares of Best Buy Common Stock credited to your Plan account will be voted as you direct. If you have shares credited to your Plan account on the record date for a meeting of shareholders, you will be sent the proxy material for that meeting, either electronically or by mail, based on your preference. When you submit your executed proxy, either electronically or by mail, all of your shares will be voted as directed by you. If you elect, you may vote all of your shares in person at the shareholders' meeting. If you do not submit an executed proxy, your shares will not be voted.

25. What are the Federal income tax consequences for participation in the Plan?

You will receive, if applicable, a tax form from Computershare, such as Form 1099-DIV, to assist you in preparing your income tax return. Automatic reinvestment of dividends does not relieve you of any income tax that may be payable on your dividends. For additional information on the tax consequences of your participation in the Plan, you should consult your own tax advisor.

Any account with an uncertified Social Security number or taxpayer identification number will be subject to backup withholding tax at the current applicable rates.

Any account that is Form W-8BEN certified for foreign status will be subject to Non-Resident Alien (NRA) withholding tax at the current applicable rates.

26. Can Computershare change or discontinue the Plan?

Although Computershare anticipates maintaining the Plan in its current state, Computershare reserves the right to suspend, terminate or modify the Plan at any time. Participants will be notified of any such suspension, termination or modification in accordance with the Terms and Conditions. Computershare also reserves the right to end your participation in the Plan at any time.

27. How are the Plan materials and the Terms and Conditions to be interpreted?

Computershare will determine all issues of interpretation of the provisions set forth in this Brochure.

28. Where should I direct correspondence regarding the Plan?

All general correspondence regarding the Plan should be directed to:

Computershare Investment Plan for Best Buy
c/o Computershare
P.O. Box 43081
Providence, RI 02940-3081

All overnight or courier mail should be directed to:

Computershare
250 Royall Street
Canton, MA 02021
Attn: Computershare Investment Plan for Best Buy

29. Who bears the risk of market fluctuations in Best Buy Common Stock?

Your direct investment in shares credited to your Plan account is no different than your investment in certificated shares. You alone bear the risk of fluctuations in the market value of Best Buy Common Stock. You bear the risk of loss in value and you enjoy the benefits of gains from market price changes with respect to all of your shares.

Neither Best Buy nor Computershare can guarantee that the value of the shares purchased under the Plan will, at any particular time, be more than your original investment. You need to make independent investment and participation decisions based on your own judgment and research.

Neither Best Buy nor Computershare can guarantee liquidity in the market, thus your investments and the marketability of your securities may be adversely affected by the then current market conditions.

TERMS AND CONDITIONS

1. Computershare Trust Company, N.A. (“Computershare”), as my agent, will, in accordance with my authorization as a holder of Best Buy Co., Inc. (“Best Buy”) Common Stock and a participant in the Computershare Investment Plan, a Direct Stock Purchase and Dividend Reinvestment Plan (“Plan”):

- (a) accept certificates registered in my name that I send for conversion into uncertificated shares by book-entry credit to my Plan account on the shareholder records of Best Buy;
- (b) apply all optional cash investments I send to Computershare, including all periodic automatic deductions I authorize, less any fees, to the purchase of whole and fractional shares of Best Buy Common Stock for my Plan account;
- (c) either:
 - (i) pay me any cash dividends payable on all or part of the shares of Best Buy Common Stock now or hereafter held by me in certificate and/or book-entry form and on whole and fractional shares credited to and held in book-entry form in my Plan account, or
 - (ii) apply all or part of any cash dividends payable to me, less any fees, to the purchase of additional whole and fractional shares for my Plan account; and
- (d) accept orders from me to sell or transfer shares in accordance with the Plan procedures.

My authorizations to Computershare include any necessary instruction to Computershare Shareholder Services, Inc. as service agent to Computershare.

2. For the purpose of making purchases, Computershare may combine my dividend and optional cash investment funds with those of some or all other Plan participants (such a combined participants’ order is hereafter described as an “aggregate order”). Computershare will deposit such funds promptly following receipt in an account maintained at a bank chosen by Computershare, which may be an affiliate of Computershare. Computershare will make every effort to invest optional cash investments promptly, but in no event later than five trading days following receipt (except where deferral is necessary under applicable Federal or state laws or regulations). Dividends will be reinvested promptly following receipt by Computershare, but in no event later than thirty (30) days after receipt (except where deferral is necessary under applicable Federal or state laws or regulations).

The purchase price per share of stock for my Plan account, whether purchased with optional cash investments, dividends, or both, shall be the weighted average price of all shares purchased by Computershare’s broker for each aggregate order placed by Computershare. I understand that, in some circumstances, the broker may execute more than one trade or may execute trades on more than one trading day to acquire all the shares necessary to fill a particular aggregate order.

Computershare will record, in uncertificated form in my Plan account, all shares of stock purchased for me and will establish and maintain Plan records that reflect my interest in Best Buy Common Stock shares separately from the interests of other Plan participants.

Until funds submitted for a particular purchase of shares have been collected (whether in respect of a check or bank account debit), Computershare reserves the right to retain such purchased shares pending clearance of such funds, before making the shares available to me for sale, certification or transfer. No such holding period applies for purchases through reinvestment of dividends.

Although I may request return of an optional cash investment prior to the time Computershare submits an order to its broker, the decision whether to honor such a request is at Computershare's sole discretion. In the event that any funds I send Computershare for investment have not been included in an order for investment within thirty (30) days for any reason, Computershare will return those funds to me.

3. I can sell or obtain a certificate or certificates for all or part of the whole shares of stock credited to my Plan account at any time except as noted in Item 2 of these Terms and Conditions. I may make such requests over the Internet, by telephone or in writing. For security reasons, Computershare will record all telephone transactions. All sale instructions and all requests to issue certificate(s) received by Computershare will be processed promptly following receipt, and in no event later than five trading days after the date the order is received (except where deferral is necessary under applicable Federal or state laws or regulations). Computershare will send me a check for the proceeds of the sale, less any applicable fees, to the address of record on my Plan account. If I request a sale of all shares credited to my Plan account, the proceeds check will include any applicable amount for the sale of any fractional share credited to my Plan account at that time. That fractional share payment amount will be based on the price per share obtained in the open market sale of my whole shares as part of an aggregate order. If I request a certificate for all shares credited to my Plan account, a certificate will be issued for all the whole shares and a cash payment, less any applicable service fees and per share processing fees, will be made for any remaining fractional share credited to my Plan account. In that instance, the amount of the check, if any, will be based upon the sale price obtained for any shares sold by Computershare on the day my certificate is issued or, if there is no market sale that day for Computershare, the closing price on the day before. Computershare will send me a certificate and a check to the address of record on my Plan account. All sale requests having an anticipated market value of \$100,000.00 or more are expected to be submitted in writing. All sale requests within thirty (30) days of an address change to my account are expected to be submitted in writing.

Computershare may combine my shares to be sold with those of other Plan participants selling shares at the same time.

4. Computershare will cause its broker to make purchases and sales on any securities exchange where Best Buy Common Stock shares are traded, in the over-the-counter market, or by negotiated transactions, subject to such terms with respect to price, delivery, etc., as Computershare may agree.

No interest will be paid to me on any cash received by Computershare and held at Computershare's bank pending investment. No one will have any authority or power to direct the time or price at which shares for the Plan are purchased or sold, and no one other than Computershare will select the broker(s) or dealer(s) through or from whom purchases or sales are to be made.

As compensation for processing the purchase and sale instructions I submit, Computershare will receive service and per share processing fees as disclosed in the Fee Schedule or in subsequent notices of applicable fees. Fees are subject to change at any time, in accordance with these Terms and Conditions, upon written notification to me. Any change in a fee applies to all applicable transactions in my Plan account that occur after the effective date of the change.

5. Optional cash investments I make by check need to be made payable to "Computershare" in U.S. dollars and need to be drawn against a U.S. bank. Computershare will not accept cash, traveler's checks, money orders or third party checks as cash investments. If I send a check drawn against a bank outside the U.S., I will contact the bank to confirm that it can provide me funds payable in U.S. dollars that will be cleared through a U.S. bank. In such instance, the amount that is invested will be the check amount less any bank clearing fees and service and per share processing fees. Computershare will only accept checks that clear through a U.S. bank.

In the event any check, draft, or electronic funds transfer I submit or order as payment to Computershare to purchase shares is dishonored, refused, or returned, I agree that the purchased shares, when credited to my Plan account, may be sold on Computershare's order, without my further consent, to satisfy the amount owed on the purchase. The amount owed will include the purchase price paid, the purchase and sale service fees and the per share processing fees. If the sale proceeds of purchased shares is insufficient to satisfy the amount owed, I authorize Computershare to sell additional shares then credited to my Plan account as necessary to cover the amount owed, without further consent or approval from me. Computershare may sell shares to cover the amount owed as a result of my order in any manner consistent with applicable commercial and securities laws. In addition, Computershare may sell shares, without my further consent or approval, to satisfy the Returned Check or Failed Electronic Payment Fee. Any sale for these purposes in a national securities market would be commercially reasonable. I grant Computershare a security interest in all shares credited to my Plan account, including securities subsequently acquired and held or tendered for deposit, for purposes of securing any amount owed and any Returned Check or Failed Electronic Payment Fee as described in this paragraph.

6. In the event I choose to send share certificates to Computershare for deposit into my Plan account, I understand that I should send the certificate(s) by certified or registered mail or private carrier, properly insured, with return receipt requested. I will send the share certificates to Computershare at one of the addresses listed in the Contact Information section. In addition, I understand that I should not endorse the certificate(s) or complete the assignment section.

7. If I request Computershare to reinvest dividends, I may change that instruction by Internet, telephone, or in writing at any time. To be effective for a given dividend payment, Computershare needs to receive the notice to change my dividend participation option on or before the record date for that dividend. In the event Computershare receives my notice to change my dividend participation option after the dividend record date, Computershare, in its sole discretion, may defer changing my reinvestment option until the next dividend payment date.

Dividend reinvestment may purchase fractional shares that will be credited to my Plan account. Dividends will be paid on the fraction and will be reinvested or paid in cash in accordance with my standing instructions.

I understand that Plan services relating to dividends and dividend reinvestment apply only if, and to the extent that, Best Buy pays dividends.

8. Although Computershare will reinvest dividends if I so request, I understand that I remain responsible for any income taxes payable on such dividends. Dividends and any per share processing fees paid to Computershare on my behalf by Best Buy will be reported on the appropriate tax form to the Internal Revenue Service, a copy of which will be sent to me.

9. I may terminate my participation in the Plan at any time by contacting Computershare. In connection with my notice of termination, I may instruct Computershare to send me a certificate for all of the whole shares credited to my Plan account. A check for any remaining fractional share will be mailed as described in Item 3 of these Terms and Conditions. All future dividends on shares registered in my name in certificate and/or book-entry form will be paid in cash. Alternatively, I may instruct Computershare to sell all shares (including any fractional share) credited to my Plan account.

10. At any time, Computershare may, for any reason and at its discretion, terminate my participation in the Plan with respect to the purchase of shares with optional cash investments or reinvestment of dividends, or both, effective immediately upon mailing a notice to me at my address of record on Best Buy's shareholder records maintained by Computershare. In addition, if Computershare closes the Plan, Computershare will send notice to me thirty (30) days in advance of the closing effective date. On issuing a notice of closing, Computershare will promptly refund optional cash investments held pending investment. No interest will be paid on these funds. Further, my book-entry shares will continue to be credited to my Plan account at Computershare, unless I request a certificate for the whole share(s) and a check for any fractional share. As an alternative to issuing certificates in the event of the Plan closing, I can request that Computershare sell all or part of my book-entry shares. Computershare will send me a check for the proceeds of the sale, less the applicable fees, as described in Item 3 of these Terms and Conditions.

11. Computershare may, for any reason at its sole discretion and at any time, refuse to execute a transaction request I submit by telephone or Internet and in its place require written submission of my request.

12. I will have the right to vote shares credited to my Plan account at Computershare. Computershare will forward all proxy material, including the Annual Report, proxy statement, and proxy card, to me, and any shares I hold through the Plan will be voted only in accordance with my instructions. I understand that if I do not submit an executed proxy either electronically or by mail, my shares will not be voted.

13. Any stock dividend or stock distribution shares payable on my shares, whether credited in book-entry form through the Plan or held in certificate and/or book-entry form, will be credited to me in book-entry form, provided that such stock is of the same type, class and series as the stock held under the Plan. In the event that rights are made available to subscribe to additional shares, debentures, or other securities, shares credited to my Plan account may be combined with certificated and/or book-entry shares registered in my name for purposes of calculating the number of rights to be issued to me.

14. Computershare will confirm each trade for my Plan account and each certificate deposit or share transfer promptly after the account activity occurs. Statements will be mailed promptly following the relevant transaction. These statements will identify (a) my cumulative share position and the prices obtained on my purchases and sales of shares, (b) the amount of shares credited to my Plan account for dividend reinvestments (if applicable), and (c) any applicable fees for each transaction charged to me. I understand that, rather than receiving such statements, I may request that Computershare deliver to me “notifications” pursuant to applicable Federal regulations under 12 C.F.R. §12.4(a) at no additional cost. Such notifications may contain slightly different information and may be sent to me sooner than standard Plan statements.

15. Computershare shall not be liable in connection with its operation of the Plan for any act done in good faith or for any good faith omission to act, including, without limitation, any claims for liability (a) arising out of failure to cease reinvestment of dividends for me on my death prior to receipt of written notice of death from the appropriate fiduciary, and (b) with respect to the prices or times at which shares are purchased or sold for me. Computershare will have no responsibility for the market value of shares in my Plan account, and no liability for failed executions due to reasons beyond Computershare’s control.

Computershare shall not be liable for any loss or damage resulting from its inability to comply with these Terms and Conditions by reason of events beyond its reasonable control, including acts of war, terrorism, riots, civil emergencies, acts of God or nature, local or regional electrical or communications system breakdowns, or acts of civil or military authority.

16. I agree to indemnify and hold harmless Computershare and its Plan service providers from and against any loss or liability Computershare incurs (and all expenses reasonably incurred in defending against claims arising out of such losses or liabilities) for actions Computershare and its Plan service providers take or omit in respect of my account or my participation in this Plan (other than actions and omissions constituting willful misconduct or gross negligence of Computershare or its Plan service providers).

- 17.** Computershare may amend or modify Plan services, features, and fees, as well as the provisions of this agreement, at any time by mailing to me a copy of such amendment or modification, which may be included with normal Best Buy mailings to shareholders. Such amendments or modifications become effective for all subsequent Plan activity thirty (30) days after the mailing, unless a different time period is required by law. Amendments may include an appointment by Computershare of a successor Plan administrator who will have full power and authority to deliver services pursuant to the Plan or any separate replacement service program until my participation is terminated.
- 18.** The Tax Equity and Fiscal Responsibility Act of 1982 imposes certain reporting obligations on brokers and other intermediaries. As a result, Computershare is required to report to the Internal Revenue Service and me any sale of shares made on my behalf.
- 19.** Computershare may, at its sole discretion, use a broker-dealer affiliated with Computershare to execute purchase or sale transactions. I recognize, in that event, that per share processing fees assessed in connection with those transactions will be paid to such broker-dealer.
- 20.** Neither Computershare nor Best Buy provides any advice or makes any recommendations with respect to any security that is eligible for the Plan or any purchase or sale transaction I initiate. I make my own decisions to purchase or sell Best Buy shares based on my own research and judgment.
- 21.** Computershare is a national limited purpose trust company chartered under the National Banking Act and is a transfer agent registered with the Comptroller of the Currency of the United States pursuant to Section 17A of the Securities Exchange Act of 1934. Shares credited to my Plan account in book-entry form through the Plan are not subject to protection under the Securities Investor Protection Act, the Federal Deposit Insurance Act, or similar insurance or guarantee statute, and neither Plan shares nor cash held pending investment or disbursement are considered deposits with Computershare or its affiliates nor are they subject to any guarantee. I recognize that the market value of shares is subject to change and can decrease in value.
- 22.** The Plan and the agency agreement between Computershare and me, including these Terms and Conditions, shall be governed by the laws of the Commonwealth of Massachusetts. The signing and mailing or the completion and execution of the Plan Enrollment Form via telephone or over the Internet, or the initiation of a transaction, including a certificate conversion, through the Plan shall constitute my offer to establish an agency relationship with Computershare. Acceptance shall occur in the offices of Computershare upon receipt by Computershare of such forms or confirmations of agreement.
- 23.** The Plan is not designed for use by institutional investors or financial intermediaries.
- 24.** I agree that each provision herein shall be treated as a separate and independent clause, and the unenforceability of any one clause shall not impair the enforceability of any other clause herein. In addition, if one or more of the provisions contained herein shall for any reason be held to be excessively broad as to scope, activity, subject or otherwise, so as to be unenforceable at law, such provision(s) shall be construed by the appropriate judicial body by limiting or reducing it or them so as to be enforceable to the maximum extent compatible with applicable law.

FEE SCHEDULE

This Fee Schedule describes the fees applicable to transactions and services under the Plan and includes any minimum and maximum investment amounts under the Plan.

Transaction Type	Minimum Investment
Enrollment (deducted from the first investment in the Plan)	N/A
Initial Investment (via check or one-time online bank debit)	\$500.00
Initial Investment (via periodic automatic deduction)**	\$50.00
Additional Investment (via check or one-time online bank debit)	\$50.00
Additional Investment (via periodic automatic deduction)	\$50.00
Sale of Shares	N/A
Sale of a Fractional Share at Termination or Withdrawal	N/A
Dividend Reinvestment	N/A
Returned Check or Failed Electronic Payment Fee***	N/A

Notes:

1. All per share processing fees include the applicable brokerage commissions Computershare is required to pay. Applicable per share processing fees may be rounded up to the nearest whole share amount if fractional shares are held.
 2. All fees will be deducted from the funds to be invested or from the sales proceeds.
- * For the purposes of applying this limit, all investments, including initial and additional optional cash and periodic automatic deductions, but excluding dividend reinvestments, will be aggregated.

Maximum Investment	Service and Processing Fees (See Notes 1 and 2)
N/A	\$10.00
\$250,000.00 per calendar year*	\$5.00 plus \$0.03/share
\$250,000.00 per calendar year*	\$2.50 plus \$0.03/share
\$250,000.00 per calendar year*	\$5.00 plus \$0.03/share
\$250,000.00 per calendar year*	\$2.50 plus \$0.03/share
N/A	\$15.00 plus \$0.12/share
N/A	Up to \$15.00 plus \$0.12/share
N/A	5% of the amount reinvested, up to a maximum of \$3.00 plus \$0.03/share
N/A	\$25.00

** Participation in the Plan by initial investment through periodic automatic deductions requires that you agree to continue the deductions for a minimum of ten (10) consecutive months or until the amount invested reaches \$500.00.

*** If the investment is applied to purchase shares before the check or attempted automatic deduction from your bank account is rejected, your purchased shares will be sold and certain fees will be charged against the value of the shares in your account. See the Terms and Conditions for important details concerning these fees on investments that are returned unpaid.

CONTACT INFORMATION

◆ **By Internet:**

www.computershare.com/equishere

◆ **By Telephone:**

1-877-498-8861
(U.S. or Canada)

1-781-575-2879
(Outside U.S. or Canada)

◆ **By Mail:**

I. For general correspondence:

Computershare Investment Plan
for Best Buy
c/o Computershare
P.O. Box 43081
Providence, RI 02940-3081

II. For overnight or courier mail:

Computershare
250 Royall Street
Canton, MA 02021
Attn: Computershare Investment Plan
for Best Buy

◆ **By TDD:**

A telecommunications device is available
for the hearing impaired.

1-800-952-9245
(U.S. or Canada)

1-781-575-2518
(Outside U.S. or Canada)

Unless indicated to the contrary, Plan transactions can be requested and/or conducted over the Internet, by telephone or through the mail. All transactions online shall be subject to the additional Terms and Conditions of online "Account Access."



BEST BUY-CIP-12/06