### KAPLAN ELLIOT S

Form 4

April 18, 2003

## FORM 4

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue.

See Instruction 1(b).

(Print or Type Responses)

#### UNITED STATES SECURITIES AND EXCHANGE COMMISSION

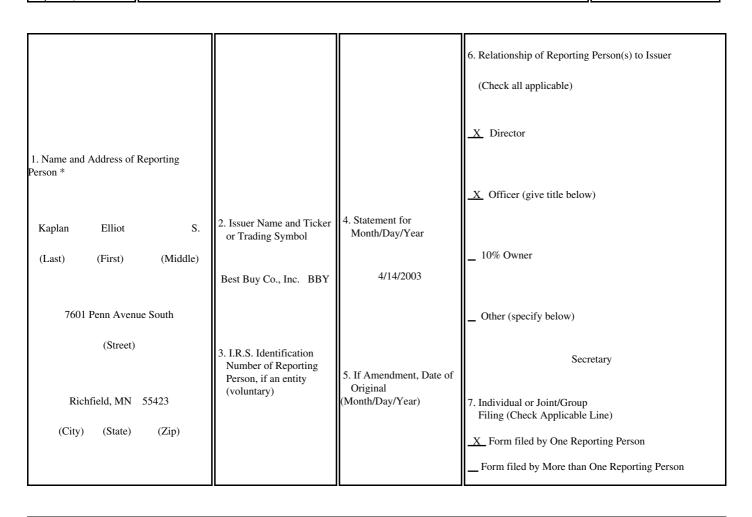
Washington, D.C. 20549

## STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

OMB APPROVAL

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#### Table I Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

Title of Security	2. Transaction Date (Month/Day/	2A. Deemed Execution Date, if any (Month/Day/ Year)		4. Securities Acquired (A) or Disposed of (D)	Owned Following	or Indirect	7. Nature of Indirect Beneficial Ownership (Instr. 4)
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Common Stock							229,412	D	
						D :			
		Code	V	Amount	(A) or (D)	Price			

# Table II Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

		· <del></del>	· <del></del>										) <del> </del>		
	2.			4. Transacti Code (Instr. 8)		(Instr. 3, 4		6. Date Exercisable and		7. Title and Amount of Underlying Securities (Instr. 3 and 4)			Securities	10. Ownership Form of Derivative	
Security	Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/ Year)	3A. Deemed Execution Date, if any (Month/Day/ Year)	Code			(D)	Date	Expiration Date			8. Price of Derivative		Direct (D) of or Indirect (I) of Ov	11. Na of Indi Benefi Owner (Instr.
Stock Option (Right to Buy)	\$2.13								4/17/07	Common Stock	30,000		30,000	D	
Stock Option (Right to Buy)	\$11.46								4/23/08	Common Stock	30,000		30,000	D	
Stock Option (Right to Buy)	\$34.79								4/15/09	Common Stock	7,500		7,500	D	
Stock Option (Right to Buy)	\$46.75								4/13/10	Common Stock	7,500		7,500	D	
Stock Option (Right to Buy)	\$37.06								4/26/11	Common Stock	7,500		7,500	D	
Stock Option (Right to Buy)	\$51.27								4/10/12	Common Stock	7,500		7,500	D	
Stock Option (Right to Buy)	\$30.98	4/14/03		A		7,500		4/14/03	4/13/13	Common Stock	7,500		7,500	D	

Explanation of Responses:			

/s/ Nancy J. Wigchers	4/18/03						
** Signature of Reporting Person	Date						
Nancy J. Wigchers							
Attorney-in-fact for:							
Elliot S. Kaplan							
Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.							
* If the form is filed by more than one reporting person, <i>see</i> 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).							
Note: File three copies of this Form, one of which must be manually signed. If space is in	nsufficient, see Instruction 6 for procedure.						
http://www.sec.gov/divisions/corpfin/forms/form4.htm							
Last update: 09/05/2002							

#### POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that I, Elliot S. Kaplan, hereby constitute and appoint Joseph M. Joyce, Nancy J. Wigchers, Mark Geldernick, and Joseph W. Wirth and each of them, my true and lawful attorneys-in-fact and agents, each acting alone, with full powers of substitution and resubstitution for me and in my name, place and stead, to sign any reports on Form 4 (Statement of Changes in Beneficial Ownership of Securities) and Form 5 (Annual Statement of Changes in Beneficial Ownership) relating to transactions by me in Common Stock or other securities of Best Buy Co., Inc., and all amendments thereto, and to file the same, with the Securities and Exchange Commission and the New York Stock Exchange, Inc., granting unto said attorneys-in-fact and agents, and each of them, or their substitutes, full power and authority to do and perform each and every act and thing requisite or necessary to be done, as fully to all intents and purposes as I might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, and each of them, or their substitutes, may lawfully do or cause to be done by virtue hereof. This Power of Attorney shall be effective until such time as I deliver a written revocation thereof to my above-named attorneys-in-fact and agents.

> Dated: August 26, 2002 /s/ Elliot S. Kaplan

Elliot S. Kaplan