

BEST BUY CO INC

Filed by
AMVESCAP PLC \GA

FORM SC 13G (Statement of Ownership)

Filed 02/04/00

Address	7601 PENN AVE SOUTH RICHFIELD, MN 55423
Telephone	6122911000
CIK	0000764478
Symbol	BBY
SIC Code	5731 - Radio, Television, and Consumer Electronics Stores
Industry	Retail (Technology)
Sector	Services
Fiscal Year	02/03

BEST BUY CO INC

FORM SC 13G (Statement of Ownership)

Filed 2/4/2000

Address	7601 PENN AVE SOUTH RICHFIELD, Minnesota 55423
Telephone	612-291-1000
CIK	0000764478
Industry	Retail (Technology)
Sector	Services
Fiscal Year	03/01

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

SCHEDULE 13G. INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO 13D-1(B) AND AMENDMENTS THERETO FILED PURSUANT TO 13D-2(B)

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No.)*

Best Buy Co Inc

(Name of Issuer)

Common Stock

(Title of Class of Securities)

086516101

(CUSIP Number)

Check the following box if a fee is being paid with this statement. (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7.) //

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see Notes).

CUSIP No. 086516101

13G

- (1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons
- AMVESCAP PLC
No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
- | | |
|-----|-----|
| (a) | / / |
| (b) | /X/ |
- (3) SEC Use Only
- (4) Citizenship or Place of Organization
- England
- | | | |
|------------------|-----|--------------------------|
| Number of Shares | (5) | Sole Voting Power |
| Beneficially | | None |
| Owned by | (6) | Shared Voting Power |
| Each Reporting | | 14,465,700 |
| Person With | (7) | Sole Dispositive Power |
| | | None |
| | (8) | Shared Dispositive Power |
| | | 14,465,700 |
- (9) Aggregate Amount Beneficially Owned by Each Reporting Person
14,465,700
- (10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /
- (11) Percent of Class Represented by Amount in Row (9)
7.05%
- (12) Type of Reporting Person (See Instructions)
H.C.

CUSIP No. 086516101

13G

- (1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons
- AVZ, Inc.
No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
- | | |
|-----|-----|
| (a) | / / |
| (b) | /X/ |
- (3) SEC Use Only
- (4) Citizenship or Place of Organization
- England
- | | | |
|------------------|-----|--------------------------|
| Number of Shares | (5) | Sole Voting Power |
| Beneficially | | None |
| Owned by | (6) | Shared Voting Power |
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| Person With | (7) | Sole Dispositive Power |
| | | None |
| | (8) | Shared Dispositive Power |
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(See Instructions) / /
- (11) Percent of Class Represented by Amount in Row (9)
7.05%
- (12) Type of Reporting Person (See Instructions)
- H.C.

CUSIP No. 086516101

13G

- (1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons
- A I M Management Group Inc.
No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
- | | |
|-----|-----|
| (a) | / / |
| (b) | /X/ |
- (3) SEC Use Only
- (4) Citizenship or Place of Organization
- England
- | | | |
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| Number of Shares | (5) | Sole Voting Power |
| Beneficially | | None |
| Owned by | (6) | Shared Voting Power |
| Each Reporting | | 14,465,700 |
| Person With | (7) | Sole Dispositive Power |
| | | None |
| | (8) | Shared Dispositive Power |
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(See Instructions) / /
- (11) Percent of Class Represented by Amount in Row (9)
7.05%
- (12) Type of Reporting Person (See Instructions)
H.C

CUSIP No. 086516101

13G

- (1) Names of Reporting Persons.
 S.S. or I.R.S. Identification Nos. of Above Persons
- AMVESCAP Group Services, Inc.
 No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
- | | |
|-----|-----|
| (a) | / / |
| (b) | /X/ |
- (3) SEC Use Only
- (4) Citizenship or Place of Organization
- England
- | | | |
|------------------|-----|--------------------------|
| Number of Shares | (5) | Sole Voting Power |
| Beneficially | | None |
| Owned by | (6) | Shared Voting Power |
| Each Reporting | | 14,465,700 |
| Person With | (7) | Sole Dispositive Power |
| | | None |
| | (8) | Shared Dispositive Power |
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 (See Instructions) / /
- (11) Percent of Class Represented by Amount in Row (9)
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- (12) Type of Reporting Person (See Instructions)
- H.C.

CUSIP No. 086516101

13G

- (1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons
- INVESCO, Inc.
No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
- | | |
|-----|-----|
| (a) | / / |
| (b) | /X/ |
- (3) SEC Use Only
- (4) Citizenship or Place of Organization
- England
- | | | |
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| Beneficially | | None |
| Owned by | (6) | Shared Voting Power |
| Each Reporting | | 14,465,700 |
| Person With | (7) | Sole Dispositive Power |
| | | None |
| | (8) | Shared Dispositive Power |
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(See Instructions) / /
- (11) Percent of Class Represented by Amount in Row (9)
7.05%
- (12) Type of Reporting Person (See Instructions)
- H.C.

CUSIP No. 086516101

13G

- (1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons
- INVESCO North American Holdings, Inc.
No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
- | | |
|-----|-----|
| (a) | / / |
| (b) | /X/ |
- (3) SEC Use Only
- (4) Citizenship or Place of Organization
- England
- | | | |
|------------------|-----|--------------------------|
| Number of Shares | (5) | Sole Voting Power |
| Beneficially | | None |
| Owned by | (6) | Shared Voting Power |
| Each Reporting | | 14,465,700 |
| Person With | (7) | Sole Dispositive Power |
| | | None |
| | (8) | Shared Dispositive Power |
| | | 14,465,700 |
- (9) Aggregate Amount Beneficially Owned by Each Reporting Person
14,465,700
- (10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /
- (11) Percent of Class Represented by Amount in Row (9)
7.05%
- (12) Type of Reporting Person (See Instructions)
H.C.

CUSIP No. 086516101

13G

- (1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons
- INVESCO Capital Management, Inc.
No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
- | | |
|-----|-----|
| (a) | / / |
| (b) | /X/ |
- (3) SEC Use Only
- (4) Citizenship or Place of Organization
- England
- | | | | |
|------------------|-----|--------------------------|--|
| Number of Shares | (5) | Sole Voting Power | |
| Beneficially | | None | |
| Owned by | (6) | Shared Voting Power | |
| Each Reporting | | 14,465,700 | |
| Person With | (7) | Sole Dispositive Power | |
| | | None | |
| | (8) | Shared Dispositive Power | |
| | | 14,465,700 | |
- (9) Aggregate Amount Beneficially Owned by Each Reporting Person
14,465,700
- (10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /
- (11) Percent of Class Represented by Amount in Row (9)
7.05%
- (12) Type of Reporting Person (See Instructions)
H.C.

CUSIP No. 086516101

13G

- (1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons
- INVESCO Funds Group, Inc.
No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
- | | |
|-----|-----|
| (a) | / / |
| (b) | /X/ |
- (3) SEC Use Only
- (4) Citizenship or Place of Organization
- England
- | | | |
|------------------|-----|--------------------------|
| Number of Shares | (5) | Sole Voting Power |
| Beneficially | | None |
| Owned by | (6) | Shared Voting Power |
| Each Reporting | | 14,465,700 |
| Person With | (7) | Sole Dispositive Power |
| | | None |
| | (8) | Shared Dispositive Power |
| | | 14,465,700 |
- (9) Aggregate Amount Beneficially Owned by Each Reporting Person
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- (10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /
- (11) Percent of Class Represented by Amount in Row (9)
7.05%
- (12) Type of Reporting Person (See Instructions)
H.C.

CUSIP No. 086516101

13G

- (1) Names of Reporting Persons.
 S.S. or I.R.S. Identification Nos. of Above Persons
- INVESCO Management & Research, Inc.
 No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
- | | |
|-----|-----|
| (a) | / / |
| (b) | /X/ |
- (3) SEC Use Only
- (4) Citizenship or Place of Organization
- England
- | | | |
|------------------|-----|--------------------------|
| Number of Shares | (5) | Sole Voting Power |
| Beneficially | | None |
| Owned by | (6) | Shared Voting Power |
| Each Reporting | | 14,465,700 |
| Person With | (7) | Sole Dispositive Power |
| | | None |
| | (8) | Shared Dispositive Power |
| | | 14,465,700 |
- (9) Aggregate Amount Beneficially Owned by Each Reporting Person
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- (10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
 (See Instructions) / /
- (11) Percent of Class Represented by Amount in Row (9)
 7.05%
- (12) Type of Reporting Person (See Instructions)
- H.C.

CUSIP No. 086516101

13G

- (1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons
- INVESCO Realty Advisers, Inc.
No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
- | | |
|-----|-----|
| (a) | / / |
| (b) | /X/ |
- (3) SEC Use Only
- (4) Citizenship or Place of Organization
- England
- | | | |
|------------------|-----|--------------------------|
| Number of Shares | (5) | Sole Voting Power |
| Beneficially | | None |
| Owned by | (6) | Shared Voting Power |
| Each Reporting | | 14,465,700 |
| Person With | (7) | Sole Dispositive Power |
| | | None |
| | (8) | Shared Dispositive Power |
| | | 14,465,700 |
- (9) Aggregate Amount Beneficially Owned by Each Reporting Person
14,465,700
- (10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /
- (11) Percent of Class Represented by Amount in Row (9)
7.05%
- (12) Type of Reporting Person (See Instructions)
- H.C.

CUSIP No. 086516101

13G

- (1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons
- INVESCO (NY) Asset Management, Inc.
No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
- | | |
|-----|-----|
| (a) | / / |
| (b) | /X/ |
- (3) SEC Use Only
- (4) Citizenship or Place of Organization
- England
- | | | |
|------------------|-----|--------------------------|
| Number of Shares | (5) | Sole Voting Power |
| Beneficially | | None |
| Owned by | (6) | Shared Voting Power |
| Each Reporting | | 14,465,700 |
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| | (8) | Shared Dispositive Power |
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14,465,700
- (10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /
- (11) Percent of Class Represented by Amount in Row (9)
7.05%
- (12) Type of Reporting Person (See Instructions)
H.C.

ITEM 1 (a) NAME OF ISSUER:
Best Buy Co Inc

ITEM 1 (b) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:
7075 Flying Cloud Dr.

Eden Prairie, MN 55344

ITEM 2 (a) NAME OF PERSON(S) FILING:

AMVESCAP PLC

ITEM 2(b) ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE:

11 Devonshire Square	1315 Peachtree Street, N.E.
London EC2M 4YR	Atlanta, Georgia 30309
England	

ITEM 2 (c) CITIZENSHIP:

Organized under the laws of England

ITEM 2 (d) TITLE OF CLASS OF SECURITIES

Common Stock

ITEM 2 (e) CUSIP NUMBER: 086516101

Item 3 IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B) OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A:

- (a) // Broker or Dealer registered under Section 15 of the Act.
- (b) // Bank as defined in Section 3(a)(6) of the Act.
- (c) // Insurance Company as defined in Section 3(a)(19) of the Act.
- (d) // Investment Company registered under Section 8 of the Investment Company Act.
- (e) // Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940.
- (f) // Employee Benefit Plan, Pension Fund which is subject to provisions of Employee Retirement Income Security Act of 1974 or Endowment Fund; see Rule 13d-1(b)(1)(ii)(F).
- (g) /X/ Parent Holding Company in accordance with Rule 13d-1(b)(ii)(G).
- (h) // Group, in accordance with Rule 13d-1(b)(1)(ii)(H).

ITEM 4 (a) - (c) OWNERSHIP: Page 14 of 24

The information in items 1 and 5-11 on the cover pages (pp 2-6) of this statement on Schedule 13G is hereby incorporated by reference.

The reporting persons expressly declare that the filing of this statement on Schedule 13G shall not be construed as an admission that they are, for the purposes of Section 13(d) or 13(g) of the Securities and Exchange Act of 1934, the beneficial owners of any securities covered by this statement.

ITEM 5 OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS //

Not Applicable

ITEM 6 OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON

The reporting persons hold the securities covered by this report on behalf of other persons who have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of such securities. The interest of any such persons does not exceed 5% of the class of securities.

ITEM 7 IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARIES WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY:

X AVZ, Inc. - holding company in accordance with ---- Rule 13d-1(b)(ii)(G)

X	AIM Management Group Inc. - holding company in accordance with Rule
----	13d-1(b)(ii)(G)
X	AMVESCAP Group Services, Inc. - holding company in accordance with Rule
----	13d 1(b)(ii)(G)
X	INVESCO, Inc. - holding company in accordance with Rule
----	13d-1(b)(ii)(G)
X	INVESCO North American Holdings, Inc. - holding company also
----	in accordance with Rule 13d-1(b)(ii)(G)
----	INVESCO Capital Management, Inc. - investment adviser registered under
----	Section 203 of the Investment Advisers Act of 1940.
----	INVESCO Funds Group, Inc. - investment adviser registered under
----	Section 203 of the Investment Advisers Act of 1940.
----	INVESCO Management & Research, Inc. - investment adviser
----	registered under Section 203 of the Investment Advisers Act of 1940.
----	INVESCO Realty Advisors, Inc. - investment adviser
----	registered under Section 203 of the Investment Advisers Act of 1940
----	INVESCO (NY) Asset Management, Inc. - holding company in accordance
----	with Rule 13d-1(b)(ii)(G)
----	INVESCO MIM Management Limited - investment adviser organized
----	in England.
----	INVESCO Asset Management Limited - investment adviser organized in
----	England.

Subsidiaries not indicated with (X) have acquired no shares of security being reported on.

ITEM 8 IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF A GROUP.

Not applicable.

ITEM 9 NOTICE OF DISSOLUTION OF GROUP.

Not applicable.

ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000
(Date)

/s/ Michael Perman

Michael Perman,
as Company Secretary for
AMVESCAP PLC

ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000
(Date)

/s/ David A. Hartley

*David A. Hartley, as Company Secretary for each
AVZ, Inc. and
AMVESCAP Group Services, Inc.*

ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000
(Date)

/s/ Carol F. Relihan

Carol F. Relihan
Vice President, Secretary and General Counsel
A I M Management Group Inc.

ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000
(Date)

/s/ Deborah A. Lamb

Deborah A. Lamb, Director of Compliance
INVESCO, Inc.

ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000
(Date)

/s/ Frank J. Keeler

Frank J. Keeler, Secretary
INVESCO North American Holdings, Inc.

ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000
(Date)

/s/ Deborah A. Lamb

Deborah A. Lamb, Director of Compliance
INVESCO Capital Management, Inc.

ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000
(Date)

/s/ Glen Payne

Glen Payne, Sr. Vice President and General Counsel
INVESCO Funds Group, Inc.

ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000
(Date)

/s/ Deborah A. Lamb

Deborah A. Lamb, Assistant Secretary
INVESCO Management & Research, Inc.

ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000
(Date)

/s/ Deborah A. Lamb

Deborah A. Lamb, Assistant Secretary
INVESCO Realty Advisers, Inc.

ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000
(Date)

/s/ Roberta Moore

Roberta Moore
INVESCO (NY) Asset Management, Inc.

End of Filing

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Online

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