

BEST BUY CO INC
Filed by
FORSTMANN LEFF ASSOCIATES LLC

FORM SC 13G/A
(Amended Statement of Ownership)

Filed 02/12/98

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/A (Amended Statement of Ownership)

Filed 2/12/1998

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

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. _____3_____)*

Vari-L Co., Inc.
(Name of Issuer)

COMMON STOCK, \$0.01 PAR VALUE
(Title of Class of Securities)

922150107
(CUSIP Number)

*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 cover 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 the Notes).

**1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON**

Forstmann-Leff Associates Inc.
13-3131718

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a)

(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

**5 SOLE VOTING POWER
NUMBER OF**

SHARES	40,000 shares
BENEFICIALLY	
OWNED BY	6 SHARED VOTING POWER
EACH	
REPORTING	422,500 shares
PERSON	
WITH	7 SOLE DISPOSITIVE POWER
	40,000 shares
	8 SHARED DISPOSITIVE POWER
	422,500 shares

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

462,500 shares (includes shares beneficially owned by FLA Advisers L.L.C.)

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

8.9%

12 TYPE OF REPORTING PERSON

IA, CO

**1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON**

FLA Advisers L.L.C.
13-3942422

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a)

(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

**5 SOLE VOTING POWER
NUMBER OF**

SHARES	None
BENEFICIALLY	
OWNED BY	6 SHARED VOTING POWER
EACH	
REPORTING	422,500 shares
PERSON	
WITH	7 SOLE DISPOSITIVE POWER
	None
	8 SHARED DISPOSITIVE POWER
	422,500 shares

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

422,500 shares

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

8.1%

12 TYPE OF REPORTING PERSON

IA, OO

Item 1(a) NAME OF ISSUER:

Vari-L Co., Inc.

Item 1(b) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:

11101 E. 51st. Avenue
Denver, CO 80239

Item 2(a) NAME OF PERSON FILING:

See Item 1 of the cover pages attached hereto

Item 2(b) Address of Principal Business Office, or if none, residence:

590 Madison Avenue
New York, New York 10022

Item 2(c) CITIZENSHIP:

See Item 4 of the cover pages attached hereto

Item 2(d) TITLE OF CLASS OF SECURITIES:

Common Stock, par value \$0.01

Item 2(e) CUSIP NUMBER:

922150107

Item 3 Forstmann-Leff Associates Inc., a New York corporation, is a

registered investment adviser under Section 203 of the Investment Advisers Act of 1940 (the "Act"). FLA Advisers L.L.C., a New York limited liability company, is a registered investment adviser under the Act whose managing members are principals of Forstmann- Leff Associates Inc.

Item 4 OWNERSHIP:

(a) Amount beneficially owned:

See Item 9 of the cover pages attached hereto

(b) Percent of Class:

See Item 11 of the cover pages attached hereto

(c) See Items 5 through 8 of the cover pages attached hereto

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:

Various clients of the reporting persons have the right to receive as the power to direct the receipt of dividends from, or the proceeds from the sale of, the Common Stock of Vari-L Co., Inc. No one client's interest in the Common Stock of Vari-L Co., Inc. is more than five percent of the total outstanding Common Stock.

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

Not Applicable

Item 8 IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE 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.

SIGNATURES

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 11, 1998

FORSTMANN-LEFF ASSOCIATES INC.

*By: /s/ Peter A. Lusk
Peter A. Lusk
Executive Vice President*

FLA ADVISERS L.L.C.

*By: /s/ Peter A. Lusk
Peter A. Lusk
Managing Member*

Exhibit A

AGREEMENT

The undersigned, Forstmann-Leff Associates Inc. and FLA Advisers L.L.C., agree that the statement to which this exhibit is appended is filed on behalf of both of them.

February 11, 1998

FORSTMANN-LEFF ASSOCIATES INC.

*By: /s/ Peter A. Lusk
Peter A. Lusk
Executive Vice President*

FLA ADVISERS L.L.C.

*By: /s/ Peter A. Lusk
Peter A. Lusk
Managing Member*

End of Filing

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