

March 6, 2012

Justin Dobbie
Legal Branch Chief
U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-7010

**Re: Warner Music Group Corp.
Registration Statement on Form S-4
Filed January 25, 2012
File No. 333-179162**

Dear Mr. Dobbie:

This letter sets forth the responses of Warner Music Group Corp. (the “Registrant”) to the comments contained in your letter, dated February 15, 2012, relating to the Registration Statement on Form S-4 File No. 333-179162, filed on January 25, 2012 (the “Registration Statement”). The comments of the staff of the U.S. Securities and Exchange Commission (the “Staff”) are set forth in bold italicized text below, and the responses of the Registrant are set forth in plain text immediately following each comment.

The Registrant is submitting, via EDGAR, Amendment No. 1 to the Registration Statement (“Amendment No. 1”), which contains changes from the Registration Statement to reflect responses to the Staff’s comments on the Registration Statement. Enclosed with the paper copy of this letter are two copies of a clean version of Amendment No. 1, as well as two copies of a blacklined version of Amendment No. 1, marked to show changes from the Registration Statement filed on January 25, 2012. Page references in the responses below are to Amendment No. 1.

General

1. ***We note that you are registering the exchange offer in reliance on our position enunciated in Exxon Capital Holdings Corp., SEC No-Action Letter (April 13, 1988). See also Morgan Stanley & Co. Inc., SEC No-Action Letter (June 5, 1991) and Shearman & Sterling, SEC No-Action Letter (July 2, 1993). Accordingly, with the next amendment, please provide us with a supplemental letter stating that you are registering the exchange offer in reliance on our position contained in these letters and include the representations contained in the Morgan Stanley and Shearman & Sterling no-action letters.***

New York Ÿ Washington, D.C. Ÿ London Ÿ Paris Ÿ Frankfurt Ÿ Moscow Ÿ Hong Kong Ÿ Shanghai

In response to the Staff's comment, the Registrant has provided the supplemental letter with Amendment No. 1.

Summary..page 1

Our Company..page 1

2. ***Please revise the first paragraph of this section and specifically the last sentence to add balancing language regarding your net loss for the twelve months ended September 30, 2011.***

In response to the Staff's comment, the Registrant has revised its disclosure on page 1.

* * * * *

If you have any questions regarding this letter, please do not hesitate to call me at (212) 909-7334 or Morgan Hayes at (212) 909-6983.

Regards,

/s/ Matthew E. Kaplan

Matthew E. Kaplan

cc: Donald E. Field
Securities and Exchange Commission
Stephen Cooper
Trent Tappe
Warner Music Group Corp.

Enclosures

March 6, 2012

Securities and Exchange Commission
100 F. Street, N.E.
Washington, D.C. 20549-7010

SUPPLEMENTAL LETTER TO
THE REGISTRATION STATEMENT ON FORM S-4 OF
WARNER MUSIC GROUP CORP. AND WMG HOLDINGS CORP.

Ladies and Gentlemen:

1. Warner Music Group Corp. ("Warner") and WMG Holdings Corp. (the "Issuer") are registering the exchange offer (the "Registered Exchange Offer") described in the Registration Statement on Form S-4 (Registration No. 333-179162) (the "Registration Statement") and the prospectus contained therein (the "Prospectus") relating to the registration of \$150.0 million aggregate principal amount of the Issuer's 13.75% Senior Notes due 2019 (the "New Notes"), which are to be registered under the Securities Act of 1933, as amended (the "Securities Act"). The New Notes will be offered in exchange for an equal principal amount of the Issuer's issued and outstanding 13.75% Senior Notes due 2019 (the "Old Notes"). The Old Notes are, and the New Notes will be, fully and unconditionally guaranteed, on a senior unsecured basis by Warner and, jointly and severally, on a senior unsecured basis by the subsidiaries of the Issuer specified in the Registration Statement (together with Warner and the Issuer, the "Registrants"). The New Notes are being registered in reliance on the position of the staff enunciated in *Exxon Capital Holdings Corporation* (available May 13, 1988), *Morgan Stanley and Co. Incorporated* (available June 5, 1991), *K-III Communications Corporation* (available May 14, 1993) and *Shearman & Sterling* (available July 2, 1993).

2. Neither the Registrants nor any of their affiliates have entered into any arrangement or understanding with any person to distribute the securities to be received in the Registered Exchange Offer and, to the best of Warner's information and belief, each person participating in the Registered Exchange Offer: (i) is neither an "affiliate" of any of the Registrants within the meaning of Rule 405 under the Securities Act, nor a broker-dealer acquiring the securities in exchange for securities acquired directly from the Registrants for its own account; (ii) is acquiring the securities in its ordinary course of business; and (iii) is not engaged in, and does not intend to engage in, the distribution of the securities to be received in the Registered Exchange Offer and has no arrangement or understanding with any person to participate in the distribution of the securities to be received in the Registered Exchange Offer. In this regard, Warner and the Issuer will make each person participating in the Registered Exchange Offer aware (through the Prospectus or otherwise) that if such person is participating in the Registered Exchange Offer for the purpose of distributing the securities to be acquired in the Registered Exchange Offer, such person (i) could not rely on the staff position enunciated in *Exxon*

Capital Holdings Corporation (available May 13, 1988) or similar interpretive letters and (ii) must comply with registration and prospectus delivery requirements of the Securities Act in connection with a secondary resale transaction unless made pursuant to an exemption from such requirements. Warner and the Issuer acknowledge that such secondary resale transactions should be covered by an effective registration statement containing the selling security holder information required by Item 507 of Regulation S-K promulgated under the Securities Act.

3. Warner and the Issuer will make each person participating in the Registered Exchange Offer aware (through the Prospectus or otherwise) that (i) any broker-dealer who holds Old Notes acquired for its own account as a result of market-making activities or other trading activities, and who receives New Notes in exchange for such Old Notes pursuant to the Registered Exchange Offer, may be a statutory underwriter and must deliver a prospectus meeting the requirements of the Securities Act in connection with any resales of such New Notes, which may be the Prospectus so long as it contains a plan of distribution in connection with any such resale transactions and (ii) by executing the letter of transmittal (or similar documentation to be executed by a person in order to participate in the Registered Exchange Offer), any such broker-dealer represents that it will so deliver a prospectus meeting the requirements of the Securities Act, and that the Issuer will include in the letter of transmittal (or similar documentation to be executed by a person in order to participate in the Registered Exchange Offer) a provision stating that: If the exchange offeree is a broker-dealer that will receive New Notes for its own account in exchange for Old Notes, it represents that the Old Notes to be exchanged for the New Notes were acquired by it as a result of market-making activities or other trading activities and acknowledges that it will deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of such New Notes.

Very truly yours,

WARNER MUSIC GROUP CORP.

By: /s/ Trent Tappe

Name: Trent Tappe

Title: Senior Vice President—Chief Corporate
Governance and Securities Counsel

WMG HOLDINGS CORP.

By: /s/ Trent Tappe

Name: Trent Tappe

Title: Senior Vice President—Chief Corporate
Governance and Securities Counsel