



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

December 3, 2007

Via Facsimile

Trent N. Tappe  
Vice President and Senior Corporate Governance  
and Securities Counsel  
Warner Music Group Corp.  
75 Rockefeller Plaza  
New York, NY 10019

**RE: WMG Acquisition Corp.  
Warner Music Group Corp.  
Form 10-K: For the Year Ended September 30, 2006  
File Numbers: 333-121322, 001-32502**

Dear Mr. Tappe:

We have completed our review of your Form 10-Ks and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief