

February 6, 2020

Jacqueline Kaufman  
Staff Attorney  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Trade & Services  
100 F Street, N.E.  
Washington, D.C. 20549-7010

**Re: Warner Music Group Corp.  
Amendment No. 2 to Draft Registration Statement on Form S-1  
Submitted November 27, 2019  
CIK No. 0001319161**

Dear Ms. Kaufman:

This letter sets forth the response of Warner Music Group Corp. (the "Registrant") to the comment contained in your letter, dated December 9, 2019, relating to Amendment No. 2 to the Draft Registration Statement on Form S-1, confidentially submitted by the Registrant on November 27, 2019 ("Amendment No. 2"). The comment of the staff of the U.S. Securities and Exchange Commission (the "Staff") is set forth in bold italicized text below, and the Registrant's response is set forth in plain text immediately following the comment.

The Registrant is filing, via EDGAR, Amendment No. 3 to the Registration Statement ("Amendment No. 3"). Enclosed with the paper copy of this letter are two copies of a clean version of Amendment No. 3, as well as two copies of a blacklined version of Amendment No. 3, marked to show changes from Amendment No. 2.

Capitalized terms used but not defined herein have the meanings assigned to them in Amendment No. 3.

Amendment No. 2 to Draft Registration Statement on Form S-1

Consolidated Financial Statements

Report of Independent Registered Public Accounting Firm, page F-2

- 1. Please make arrangements with your auditors to revise their report to refer to the correct location where financial statement schedule II is listed.***

The Registrant's auditors have revised their report to refer to the correct location where financial statement schedule II is listed. Please see page F-2 of Amendment No. 3.

If you have any questions regarding this letter, please do not hesitate to call me at (212) 909-7334 or Eric T. Juergens at (212) 909-6301.

Best Regards,

/s/ Matthew E. Kaplan  
Matthew E. Kaplan

cc: Jacqueline Kaufman  
Mara Ransom  
Suying Li  
Rufus Decker  
    U.S. Securities and Exchange Commission  
Paul Robinson  
Trent Tappe  
    Warner Music Group Corp.

Enclosures