

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. TappeVice President and Senior Corporate Governance and Securities CounselWarner Music Group Corp.75 Rockefeller PlazaNew 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