

Mail Room 4561

January 27, 2010

Stephen P. Villa
Chief Executive Officer
Muzak LLC
3318 Lakemont Blvd.
Fort Mill, SC 29708

**Re: Muzak LLC
Form T-3
Filed January 12, 2010
File No. 022-28928**

Dear Mr. Villa:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We welcome any questions you may have about our comments or on any other aspect of our review and look forward to working with you. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 9. Other Obligors, page 7.

1. You indicate in this section that your parent company and two of your subsidiaries are likely to be guarantors of the New Senior Notes. It appears, however, that none of these other obligors have filed a Form T-3. Please advise. See Interpretation 201.03 of the Trust Indenture Act of 1939 Compliance and Disclosure Interpretations, available on our website.

Exhibit T3E-1

2. We note that the disclosure statement provided in this exhibit relates to the Second Modified Joint Plan of Reorganization of Muzak Holdings LLC. We further note that Exhibit T3E-2 contains the Third Modified Joint Plan of Reorganization of Muzak Holdings LLC. Please tell us if you have prepared a disclosure statement that relates to the Third Modified Joint Plan of Reorganization and, if so, why you have not filed that document as an exhibit. Refer to the discussion of Exhibit T3E in the Instructions As To Exhibits section of the Form T-3.

* * * * *

As appropriate, please amend your Form T-3 in response to these comments. You may wish to provide us with a marked copy of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Trust Indenture Act of 1939 and that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending Form T-3, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Stephen P. Villa
Muzak LLC
January 27, 2010
Page 3

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the Form T-3 as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Trust Indenture Act of 1939 as they relate to the proposed public offering of the securities specified in the above Form T-3. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please address questions to Matthew Crispino, Staff Attorney, at (202) 551-3456. If you need further assistance, you may contact me at (202) 551-3462.

Sincerely,

Mark P. Shuman
Branch Chief - Legal

cc: Via Facsimile (212) 446-4900
Joshua N. Korff, Esq.
Kirkland & Ellis LLP