



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