



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

December 9, 2009

Mr. Daniel R. Van Ness  
President  
Musician's Exchange  
1140 Lilac Charm Avenue  
Las Vegas, Nevada 89183

**Re: Musician's Exchange  
Item 4.01 Form 8-K  
Filed October 30, 2009  
File No. 333-149446**

Dear Mr. Van Ness:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant