



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 2, 2010

**VIA US MAIL AND FAX (212) 249-4901**

Edwin Mendlinger  
Chief Financial Officer  
Beta Music Group Inc.  
160 East 65<sup>th</sup> Street  
New York, 10065

**RE: Beta Music Group Inc.  
Form 8-K as amended September 1, 2010  
File No. 0-53729**

Dear Mendlinger:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director