

Mail Stop 3561

February 22, 2008

Dennis M. Hanson  
Chief Financial Officer  
Steinway Musical Instruments, Inc.  
800 South Street, Suite 305  
Waltham, Massachusetts 02453

**Re: Steinway Musical Instruments, Inc.  
File No. 001-11911  
Form 10-K: For the Fiscal Year Ended December 31, 2006  
Form 8-K Furnished November 8, 2007**

Dear Mr. Hanson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Fay  
Branch Chief