



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

May 29, 2008

Edgar Bronfman, Jr.
Chief Executive Officer and Chairman of the Board of Directors
Warner Music Group Corp.
75 Rockefeller Plaza
New York, NY 10019

Re: Warner Music Group Corp.
Form 10-K for the fiscal year ended September 30, 2007
Filed November 29, 2007
Definitive Proxy Statement on Schedule 14A
Filed January 25, 2008
File No. 001-32502

Dear Mr. Bronfman:

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

Sincerely,

Rolaine S. Bancroft
Special Counsel