



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Steven Macri  
Chief Financial Officer  
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, 2009**  
**Schedule 14A**  
**File No. 001-32502**

Dear Mr. Macri:

We have completed our review of your Form 10-K and related filings and have no further comments at this time. We are also returning the supplemental information you provided to us on a confidential basis. We did not review this information because it was not necessary for our analysis. Please contact me at 202-551-3240 with any questions.

Sincerely,

Michelle Lacko  
Attorney-Advisor