From 203 cases of low-frequency complaints a random selection of twenty-one previously unsolved cases were investigated. The main aim of the investigation was to answer the question whether the annoyance is caused by an external physical sound or by a physically non-existing sound, i.e. low-frequency tinnitus. Noise recordings were made in the homes of the complainants, and the complainants were exposed to these in blind test listening experiments. Furthermore, the low-frequency hearing function of the complainants was investigated, and characteristics of the annoying sound was matched. The results showed that some of the complainants are annoyed by a physical sound (20-180 Hz), while others suffer from low-frequency tinnitus (perceived frequency 40-100 Hz). Physical sound at frequencies below 20 Hz (infrasound) is not responsible for the annoyance - or at all audible - in any of the investigated cases, and none of the complainants has extraordinary hearing sensitivity at low frequencies. For comparable cases of low-frequency noise complaints in general, it is anticipated that physical sound is responsible in a substantial part of the cases, while low-frequency tinnitus is responsible in another substantial part of the cases.