

Mail Stop 3561

August 21, 2006

Via Fax & U.S. Mail

Mr. Thomas P. Benson, Chief Financial Officer  
CKX, Inc.  
650 Madison Avenue  
New York, New York 10022

**Re: CKX, Inc.**  
**Form 10-K for the year ended December 31, 2005**  
**Filed March 14, 2006**  
**File No. 000-17436**

Dear Mr. Benson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief