

Mail Stop 3561

July 25, 2007

Via Fax & U.S. Mail

Mr. Robert F.X. Sillerman, Chief Executive Officer  
CKX, Inc.  
650 Madison Avenue  
New York, New York 10022

**Re: CKX, Inc.**  
**Form 10-K for the year ended December 31, 2006**  
**Filed March 1, 2007**  
**File No. 000-17436**

Dear Mr. Sillerman:

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