



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

July 31, 2009

Via U.S. Mail and Facsimile

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

**RE: CKX, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Form 10-K/A for the fiscal year ended December 31, 2008**  
**File No. 000-17436**

Dear Mr. Benson:

We have completed our review of your Forms 10-K and 10-K/A for the fiscal year ended December 31, 2008 and have no further comments at this time.

Sincerely,

Max A. Webb  
Assistant Director

*Via facsimile:* Thomas P. Benson, Chief Financial Officer  
(212) 486-4869