

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