



DIVISION OF
CORPORATION FINANCE

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

January 31, 2011

Thomas P. Benson
Chief Financial Officer, Executive Vice President
and Treasurer
CKX, Inc.
650 Madison Avenue
New York, NY 10022

Re: CKX, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 16, 2010
File No. 001-34794

Dear Mr. Benson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Julie F. Rizzo
Attorney-Advisor