UNITED STATES SECURITIES AND EXCHANGE COMMISSION August 25, 2009

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

CKX, Inc.

File No. 0-17436 - CF# 23860

CKX, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on July 13, 2009.

Based on representations by CKX, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.1 through July 13, 2016

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Amanda Ravitz Branch Chief – Legal