



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

October 9, 2007

Mr. Brian R. Jones  
Treasurer and Chief Financial Officer  
CKX Lands, Inc.  
751 Bayou Pines East, Suite C  
Lake Charles, Louisiana 70601

**Re: CKX Lands, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2006**  
**Filed March 9, 2007**  
**File No. 1-31905**

Dear Mr. Jones:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner  
Senior Assistant  
Chief Accountant