



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 4, 2011

VIA US MAIL AND FAX (317) 684-5580

Mr. Patrick Walsh
Chief Financial Officer
Emmis Communications Corporation
One Emmis Plaza
40 Monument Circle
Suite 700
Indianapolis, IN 46204

**RE: Emmis Communications Corporation
 Form 10-K for the Year Ended February 28, 2010 as Amended
 Filed May 7, 2010
 File No. 0-23264**

Dear Mr. Walsh:

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

Sincerely,

/s/ Larry Spigel
Assistant Director