

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

DIVISION OF CORPORATION FINANCE

May 3, 2012

<u>Via E-mail</u> Mr. Jeffrey H. Smulyan Chairman of the Board, President and Chief Executive Officer Emmis Communications Corporation One Emmis Plaza 40 Monument Circle, Suite 700 Indianapolis, Indiana 46204

> Re: Emmis Communications Corporation Form 10-K for the fiscal year ended February 28, 2011 Filed May 10, 2011 Form 10-Q for the nine months ended November 30, 2011 Filed January 12, 2012 File No. 000-23264

Dear Mr. Smulyan:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spirgel Assistant Director