



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

DIVISION OF  
CORPORATION FINANCE

June 22, 2012

Via E-mail

Jeffrey H. Smulyan  
Chairman of the Board, President and  
Chief Executive Officer  
Emmis Communications Corporation  
One Emmis Plaza, 40 Monument Circle  
Suite 700  
Indianapolis, IN 46204

**Re: Emmis Communications Corporation  
Preliminary Proxy Statement on Schedule 14A  
Filed March 13, 2012, as revised  
File No. 000-23264**

Dear Mr. Smulyan:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel  
Assistant Director

cc: Via E-mail  
James M. Dubin, Esq.  
Paul, Weiss, Rifkind, Wharton & Garrison LLP