



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

DIVISION OF  
CORPORATION FINANCE

February 19, 2020

Ryan A. Hornaday  
Chief Financial Officer  
Emmis Communications Corporation  
One Emmis Plaza  
40 Monument Circle, Suite 700  
Indianapolis, IN 46204

**Re:   Emmis Communications Corporation  
      Form 8-K**

**Exhibit Nos.   10.2 Employee Leasing Agreement, dated as of November 25, 2019, by  
                  and between Emmis Operating Company and MediaCo Holding  
                  Inc.**  
**10.3 Management Agreement, between Emmis Operating Company  
                  and MediaCo Holding Inc., dated November 25, 2019**  
**10.4 Shared Services Agreement (WLIB), between Emmis Operating  
                  Company and MediaCo Holding Inc., dated November 25, 2019**  
**10.5 Shared Services Agreement (WEPN), between Emmis Operating  
                  Company and MediaCo Holding Inc., dated November 25, 2019**  
**10.7 Antenna Site Agreement between WBLS-WLIB Tower, LLC and  
                  MediaCo Holding Inc., dated November 25, 2019**

**Filed November 25, 2019  
File No. 000-23264**

Dear Mr. Hornaday:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance