



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

DIVISION OF  
CORPORATION FINANCE

November 26, 2019

Jeffrey Smulyan  
Chief Executive Officer  
MediaCo Holding Inc.  
One Emmis Plaza, 40 Monument Circle, Suite 700  
Indianapolis, IN 46204

**Re: MediaCo Holding Inc.**  
**Registration Statement on Form 10-12B**  
**Filed August 13, 2019**  
**File No. 001-39029**

Dear Mr. Smulyan:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Justin Chairman