



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

January 9, 2017

Mr. Ryan A. Hornaday  
Executive Vice President, Chief Financial Officer and Treasurer  
Emmis Communications Corporation  
One Emmis Plaza  
40 Monument Circle  
Suite 700  
Indianapolis, Indiana 46204

**Re: Emmis Communications Corporation**  
**Form 10-K for Fiscal Year Ended February 29, 2016**  
**Filed May 5, 2016**  
**File No. 000-23264**

Dear Mr. Hornaday:

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,

/s/ Carlos Pacheco for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications