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

**FORM 8-K**

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): December 7, 2005

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**LEE ENTERPRISES, INCORPORATED**

(Exact name of Registrant as specified in its charter)

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Commission File Number 1-6227

Delaware  
(State of Incorporation)

42-0823980  
(I.R.S. Employer Identification No.)

201 N. Harrison Street, Davenport, Iowa 52801  
(Address of Principal Executive Offices)

(563) 383-2100  
Registrant's telephone number, including area code

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02      Results of Operations and Financial Condition.**

On December 7, 2005, Lee Enterprises, Incorporated (the "Company") furnished information relating to the operating cash flow of Pulitzer Inc., an indirect wholly-owned subsidiary of the Company, for the fiscal period ended September 30, 2005, as discussed more fully below.

**Item 7.01      Regulation FD Disclosure.**

Lee Enterprises, Incorporated (the "Company") is furnishing information regarding certain non-GAAP financial measures in presentations to be held December 7 and 8, 2005. The contents of the presentations are available on the Company's website at [www.lee.net](http://www.lee.net).

The Company's presentation includes information concerning operating cash flow and operating cash flow margin (which are defined in the Company's presentations), and adjustments to diluted earnings per share, which represent non-GAAP financial measures. The Company believes that operating cash flow and related margin percentages are useful measures of evaluating its financial performance because of their focus on the results of the Company and its recently acquired subsidiary, Pulitzer Inc. ("Pulitzer") because of the focus on their respective results of operations before depreciation and amortization. The Company also believes that these measures are several of the alternative financial measures of performance used by investors, lenders, lending agencies and financial analysts to estimate the value of a Company and evaluate its ability to meet debt service requirements. The Company believes that its presentation of non-GAAP earnings per share provides meaningful supplemental information to investors and financial analysts with which to evaluate the Company's financial performance by identifying elements of its earnings in the periods presented that may not be indicative of its core business operating results.

Pulitzer-only GAAP financial measures are not reported publicly by the Company. Accordingly, the reconciliations presented below may not be meaningful, except in the context of the financial statements of the Company, taken as a whole.

Information for Pulitzer and the Tucson newspaper partnership ("Tucson") for the four months ended September 2004 and twelve months ended September 2005 is based, in whole or in part, on results prior to the Company's acquisition of Pulitzer on June 3, 2005, which may include different bases of accounting.

The following tables reconcile each non-GAAP financial measure to the most directly comparable measure under accounting principles generally accepted in the United States of America ("GAAP").

**Company**  
**Operating Cash Flow and Operating Cash Flow Margin**

<i>(Millions)</i>	2005	% of Revenue	2004	% of Revenue
Operating cash flow	\$216.3	25.1%	\$186.2	27.3%
Depreciation and amortization	(60.8)	(7.1)	(48.0)	(7.0)
Operating income, before equity in earnings of associated companies	155.4	18.1	138.2	20.2
Equity in earnings of associated companies	12.4	1.4	8.3	1.2
Operating income	\$167.8	19.5%	\$146.6	21.4%

**Company**  
**Earnings Per Share**

	2005	2002	2001
Earnings per common share, as adjusted	\$2.09	\$1.54	\$1.46
Adjustments	(0.39)	0.23	(0.14)
Earnings per common share, as reported	\$1.70	\$1.77	\$1.32

**Pulitzer**  
**Operating Cash Flow and Operating Cash Flow Margin**  
**Four Months Ended September**

<i>(Millions)</i>	2005	% of Revenue	2004	% of Revenue
Operating cash flow <sup>(1)</sup>	\$34.0	23.5%	\$32.7	22.7%
Depreciation and amortization	(15.0)	(10.3)	(7.0)	(4.9)
Adjustments	(8.7)	(6.1)	(4.1)	(2.8)
Operating income	\$10.3	7.1%	\$21.6	15.0%

(1) Presented on a same property basis.

**Tucson**  
**Operating Cash Flow and Operating Cash Flow Margin**  
**Four Months Ended September**

<i>(Millions)</i>	2005	% of Revenue	2004	% of Revenue
Operating cash flow	\$10.8	29.1%	\$9.8	27.9%
Operating income	\$10.8	29.1%	\$9.8	27.9%

**Pulitzer**  
**Operating Cash Flow and Operating Cash Flow Margin**  
**Twelve Months Ended September 2005**

<i>(Millions)</i>	2005	% of Revenue
Operating cash flow	\$109.9	24.5%
Depreciation and amortization	(28.1)	(6.3)
Adjustments	(51.7)	(11.5)
Operating income	\$30.1	6.7%

**Tucson**  
**Operating Cash Flow and Operating Cash Flow Margin**  
**Twelve Months Ended September 2005**

<i>(Millions)</i>	2005	% of Revenue
Operating cash flow	\$35.7	30.8%
Operating income	\$35.7	30.8%

This information shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

**LEE ENTERPRISES, INCORPORATED**

Date: December 7, 2005

By: /s/Carl G. Schmidt  
Carl G. Schmidt  
Vice President, Chief Financial Officer,  
and Treasurer