

February 15, 2022

Timothy Millage  
Vice President, Chief Financial Officer and Treasurer  
Lee Enterprises, Inc  
4600 E 53rd Street  
Davenport, Iowa 52807

Inc

fiscal year ended September 26, 2021

Re: Lee Enterprises,  
Form 10-K for the  
File No. 001-06227

Dear Mr. Millage:

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 Manufacturing