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

FORM 10-Q/A

[X] Amended Quarterly Report Under Section 13 or 15(d) of the Securities Exchange Act of 1934
For Quarter Ended December 31, 1997

OR

[ ] Transition Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Commission File Number 1-6227

Lee Enterprises, Incorporated

A Delaware Corporation I.D. #42-0823980
215 N. Main Street
Davenport, Iowa 52801
Phone: (319) 383-2100

Indicate by a check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes [X] No [ ]

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practical date.

Class	Outstanding At December 31, 1997
Common Stock, $2.00 par value	33,114,472
Class "B" Common Stock, $2.00 par value	12,017,227

PART I. FINANCIAL INFORMATION

Item 1.

LEE ENTERPRISES, INCORPORATED

CONSOLIDATED STATEMENTS OF INCOME
(In Thousands, Except Per Share Data)

	1997	1996
Three Months Ended December 31:	(Unaudited)	
Operating revenue:		
Publishing:		
Daily newspapers:		
Advertising	$ 52,005	$ 48,293
Circulation	20,791	20,194
Other	25,059	13,888
Broadcasting	31,255	35,381
Equity in net income of associated companies	2,149	1,912
	131,259	119,668
Operating expenses:		
Compensation costs	47,668	41,323
Newsprint and ink	10,562	7,964
Depreciation	4,620	3,981
Amortization of intangibles	4,456	2,703
Other	33,855	31,285
	101,161	87,256

Operating income	30,098	32,412
Financial (income) expense, net		
Financial (income)	(530)	(544)
Financial expense	3,706	1,742
	3,176	1,198
Income before taxes on income	26,922	31,214
Income taxes	10,338	12,106
Net income	$ 16,584	$ 19,108
Average outstanding shares:		
Basic	45,316	46,869
Diluted	46,025	47,755
Earnings per share:		
Basic	$ 0.37	$ 0.41
Diluted	$ 0.36	$ 0.40
Dividends per share	$ 0.14	$ 0.13

LEE ENTERPRISES, INCORPORATED

CONDENSED CONSOLIDATED BALANCE SHEETS
(In Thousands)

ASSETS	December 31, 1997	September 30, 1997
	(Unaudited)	
Cash and cash equivalents	$ 23,147	$ 14,163
Accounts receivable, net	64,496	58,397
Newsprint inventory	2,011	3,716
Program rights and other	15,357	17,691
Total current assets	105,011	93,967
Investments	24,260	24,691
Property and equipment, net	119,854	120,026
Intangibles and other assets	407,820	412,279
	$656,945	$650,963

LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities	$256,397	$248,908
Long-term debt, less current maturities	25,800	26,174
Deferred items	56,371	56,491
Stockholders' equity	318,377	319,390
	$656,945	$650,963

LEE ENTERPRISES, INCORPORATED

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands)

Three Months Ended December 31:	1997	1996
	(Unaudited)	
Cash Provided by Operations:		
Net income	$ 16,584	$ 19,108
Adjustments to reconcile net income to net cash provided by operations:		
Depreciation and amortization	9,076	7,743
Distributions in excess of current earnings of associated companies	1,813	1,844
Other balance sheet changes	3,282	11,109
Net cash provided by operations	30,755	39,804
Cash (Required for) Investing Activities:		
Purchase of property and equipment	(4,347)	(4,302)
Other	(95)	(437)
Net cash (required for) investing activities	(4,442)	(4,739)
Cash (Required for) Financing Activities:		
Purchase of Lee Common Stock	(22,482)	(9,115)
Proceeds (payments) on short-term notes payable, net	5,000	(15,000)
Other	153	373
Net cash (required for) financing activities	(17,329)	(23,742)
Net increase in cash and cash equivalents	8,984	11,323
Cash and cash equivalents:		
Beginning	14,163	19,267
Ending	$ 23,147	$ 30,590

Note 1. Basis of Presentation

The information furnished reflects all adjustments, consisting of normal recurring accruals, which are, in the opinion of management, necessary to a fair presentation of the financial position as of December 31, 1997 and the results of operations and cash flows for the three-month periods ended December 31, 1997 and 1996.

Note 2. Investment in Associated Companies

Condensed operating results of Madison Newspapers, Inc. (50% owned) and other unconsolidated associated companies are as follows:

	Three Months Ended December 31, 1997	1996
	(In Thousands) (Unaudited)	
Revenues	$ 21,785	$ 19,777
Operating expenses, except depreciation and amortization	14,245	13,190
Income before depreciation and amortization, interest, and taxes	7,540	6,587
Depreciation and amortization	712	501
Operating income	6,828	6,086
Financial income	333	317
Income before income taxes	7,161	6,403
Income taxes	2,885	2,578
Net income	4,276	3,825

Note 3. Cash Flows Information

The components of other balance sheet changes are:

	Three Months Ended December 31, 1997	1996
	(In Thousands) (Unaudited)	
(Increase) in receivables	$ (7,536)	$ (8,663)
Decrease in inventories, film rights and other	2,452	4,355
Increase (decrease) in accounts payable, accrued expenses and unearned income	(855)	5,161
Increase in income taxes payable	9,311	11,085
Other	(90)	(829)
	$ 3,282	$ 11,109

Note 4. Change in Accounting Principles

In 1997, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 128 "Earnings per Share". Statement No. 128 replaced the previously reported primary and fully diluted earnings per share with basic and diluted earnings per share. Unlike primary earnings per share, basic earnings per share excludes any dilutive effects of options, warrants, and convertible securities. Diluted earnings per share is vary similar to the previously reported fully diluted earnings per share. All earnings per share amounts for all periods have been presented, and where necessary, restated to conform to Statement No. 128 requirements.

Note 5. Subsequent Event

The Company has established the terms of a private placement of $185,000,000 of long-term debt. The proceeds will be used to repay the notes associated with the Pacific Northwest Publishing Group acquisition and for general corporate purposes. It is anticipated the funds will be received on or before March 31, 1998. The debt will have an average maturity of nine years and a weighted average interest rate of 6.37%. Covenants under the loan agreement are not expected to be restrictive to operations or stockholder dividends.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Operating results:

	Three Months Ended December 31, 1997	1996	1996
	(Dollar Amounts In Thousands, Except Per Share Data)		(Pro Forma)
Revenue	$131,259	$119,668	$133,081
Percent change	9.7%		
Percent change - pro forma	(1.4)%		
Income before depreciation and amortization, interest and taxes (EBITDA)	$ 39,174	$ 39,096	$ 43,251
Percent change	0.2%		
Percent change - pro forma	(9.4)%		
Operating income	$ 30,098	$ 32,412	$ 34,474
Percent change	(7.1)%		
Percent change - pro forma	(12.7)%		
Net income	$ 16,584	$ 19,108	$ 18,503
Percent change	(13.2)%		
Percent change - pro forma	(10.4)%		
Earnings per share:			
Basic	$ 0.37	$ 0.41	$ 0.40
Percent change	(9.8)%		
Percent change - pro forma	(7.5)%		
Diluted	0.36	0.40	0.39
Percent change	(10.0)%		
Percent change - pro forma	(7.7)%		

Operations by line of business are as follows:

	Three Months Ended December 31,		
	1997	1996	1996
	(In Thousands)		(Pro Forma)
Revenue:			
Publishing	$100,004	$ 84,287	$ 97,700
Broadcasting	31,255	35,381	35,381
	$131,259	$119,668	$133,081
Income before depreciation and amortization, interest, and taxes (EBITDA):			
Publishing	$ 34,706	$ 30,119	$ 34,274
Broadcasting	8,423	12,925	12,925
Corporate	(3,955)	(3,948)	(3,948)
	$ 39,174	$ 39,096	$ 43,251
Operating income:			
Publishing	$ 28,610	$ 26,387	$ 28,449
Broadcasting	5,680	10,122	10,122
Corporate and other	(4,192)	(4,097)	(4,097)
	$ 30,098	$ 32,412	$ 34,474
Capital expenditures:			
Publishing	$ 2,631	$ 1,567	
Broadcasting	1,450	2,528	
Corporate	266	207	
	$ 4,347	$ 4,302	

There were no significant non-recurring items during the quarter.

PUBLISHING

The following daily newspaper revenue information is presented on a pro forma basis to include The Pacific Northwest Group as if the acquisitions had occurred October 1, 1996.

Pro forma wholly-owned daily newspaper advertising revenue increased $1,856,000, 3.7%. Advertising revenue from local merchants decreased $(119,000), (.4%). Local "run-of-press" advertising decreased $(710,000), (3.3%), as a result of a (5.2%) decrease in advertising inches. Local preprint revenue increased $591,000, 6.1%. Classified advertising revenue increased $1,857,000, 13.1%, as a result of higher averages rates and a 5.3% increase in advertising inches. The employment category was the biggest contributor to the increase. Circulation revenue increased $99,000, .5%, as a result of higher rates which offset a 1.7% decrease in volume.

Other revenue consists of revenue from weekly newspapers, classified and specialty publications, commercial printing, products delivered outside the newspaper (which include activities such as target marketing and special event production) and editorial service contracts with Madison Newspapers, Inc.

Other revenue by category and by property is as follows:

	1997	1996
	(In Thousands)	
Weekly newspapers, classified and specialty publications:		
Properties owned for entire period	$ 5,815	$ 5,462
Acquired since September 30, 1996	10,727	--
Commercial printing:		
Properties owned for entire period	3,579	3,998
Acquired since September 30, 1996	241	--
Products delivered outside the newspaper:		
Properties owned for entire period	2,574	2,382
Acquired since September 30, 1996	4	--
Editorial service contracts	2,119	2,046
	$ 25,059	$ 13,888

The following table sets forth the percentage of revenue of certain items in the publishing segment.

	1997	1996
Revenue	100.0%	100.0%
Compensation costs	33.0	32.0
Newsprint and ink	10.6	9.5
Other operating expenses	21.7	22.8
	65.3	64.3
Income before depreciation, amortization, interest and taxes .	34.7	35.7
Depreciation and amortization	6.1	4.4
Operating margin wholly-owned properties	28.6%	31.3%

Exclusive of the effects of acquisitions, costs other than depreciation and amortization increased $1,739,000, 3.2%. Compensation expense increased $1,175,000, 4.4%, due primarily to increase in average compensation. Newsprint and ink costs increased $914,000, 11.5%, due to higher prices for newsprint. Other operating costs exclusive of depreciation and amortization decreased $(350,000), (1.9%). BROADCASTING

Revenue for the quarter decreased $(4,126,000), (11.7%), as political advertising decreased $(4,849,000), (90.4%), and local/regional/national advertising increased $763,000, 2.9%. Production revenue and revenues from other services decreased $(89,000), (3.7%). Advertising revenue growth may be favorably affected in the second quarter due to the Winter Olympics on CBS, and then later in the year due to primary elections.

The following table sets forth the percentage of revenue of certain items in the broadcasting segment.

	1997	1996
Revenue	100.0%	100.0%
Compensation costs	40.8	35.5
Programming costs	7.1	5.7
Other operating expenses	25.2	22.3
	73.1	63.5
Income before depreciation, amortization, interest and taxes	26.9	36.5
Depreciation and amortization	8.7	7.9
Operating margin wholly-owned properties	18.2%	28.6%

Compensation costs increased $171,000, 1.4% due to increases in average compensation. Programming costs for the quarter increased $219,000, 10.9%, primarily due to accelerated amortization on new programming. Other operating expenses, exclusive of depreciation and amortization, decreased $(14,000), (.2%) due to cost controls.

CORPORATE COSTS

Corporate costs increased by $99,000, 2.4%, as a result of increased marketing costs and the enhancement of computer software, offset in part by reduced relocation expenses.

FINANCIAL EXPENSE AND INCOME TAXES

Interest expense increased due to short-term borrowings to finance The Pacific Northwest Group acquisition.

Income taxes were 38.4% and 38.8% of pre-tax income for the quarters ended December 31, 1997 and 1996, respectively.

LIQUIDITY AND CAPITAL RESOURCES

Cash provided by operations, which is the Company's primary source of liquidity, generated $30,755,000 for the quarter. Available cash balances, cash flow from operations and bank lines of credit provide adequate liquidity. Covenants related to the Company's credit agreements are not considered restrictive to operations and anticipated stockholder dividends.

SAFE HARBOR STATEMENT

This report contains forward-looking statements and includes assumptions concerning the Company's operations, future results and prospects. These forward-looking statements are based on current expectations and are subject to risks and uncertainties. In connection with the "safe harbor" provisions of the Private Securities Litigation Reform Act of 1995, the Company provides the following cautionary statements identifying important economic, political, and technological factors which, among others, could cause the actual results or events to differ materially from those set forth or implied by the forward-looking statements or assumptions.

Such factors include the following: (i) changes in the current and future business environment, including interest rates and capital and consumer spending; (ii) prices for newsprint products; (iii) the availability of quality broadcast programming at competitive prices; (iv) the quality and ratings of network over-the-air broadcast programs; and (v) legislative or regulatory initiatives affecting the cost of delivery of over-the-air broadcast programs to the Company's customers. Further information concerning the Company and its businesses, including factors that potentially could materially affect the Company's financial results, is included in the Company's annual report on Form 10-K.

LEE ENTERPRISES, INCORPORATED

PART II. OTHER INFORMATION

Item 6. Exhibits and Reports on Form 8-K

(a) Exhibits:

11. Computation of Earnings Per Share
27. Financial Data Schedule

(b) Report on Form 8-K

The Company filed a report on Form 8-K/A dated November 21, 1997 pursuant to Item 7 thereof. The report included the audited financial statements of Pacific Northwest Publishing Group as of September 29, 1996 and for the four months ended January 28, 1996 and the eight months ended September 29, 1996 and unaudited financial statements as of June 29, 1997 and June 28, 1996 and for the nine month periods then ended.

Date of Report: November 21, 1997

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

/s/ G.C. Wahlig   Date: February 13, 1998

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G.C. Wahlig, Chief Accounting Officer

LEE ENTERPRISES, INCORPORATED

PART I. EXHIBIT 11

Computation of Earnings Per Common Share
(In Thousands Except Per Share Amounts)

	Three Months Ended December 31, 1997	Three Months Ended December 31, 1996
Numerator, net income applicable to common shares	$ 16,584	$ 19,108
Denominator:		
Basic - weighted average shares outstanding ...	45,316	46,869
Dilutive effect of employee stock options	709	886
Diluted outstanding shares	46,025	47,755
Basic earnings per share	$ 0.37	$ 0.41
Diluted earnings per share	0.36	0.40

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THIS SCHEDULE CONTAINS SUMMARY FINANCIAL INFORMATION EXTRACTED FROM THE DECEMBER 31, 1997 FORM 10-Q OF LEE ENTERPRISES, INCORPORATED AND IS QUALIFIED IN ITS ENTIRETY BY REFERENCE TO SUCH FINANCIAL STATEMENTS.

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3-MOS
SEP-30-1998
DEC-31-1997
23,147
0
69,096
4,600
2,011
105,011
276,750
156,896
656,945
256,397
25,800
0
0
90,262
228,115
656,945
129,110
131,259
0
0
101,161
0
3,706
26,922
10,338
16,584
0
0
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16,584
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.36