Mail Stop 3561

Via US Mail and Facsimile

Mr. Carl G. Schmidt Vice President, Chief Financial Officer and Treasurer 201 N. Harrison Street, Suite 600 Davenport, Iowa 52801

Re: Lee Enterprises, Incorporated

Form 10-K for the year ended September 30, 2005

Form 10-Q for the quarterly period ended December 30, 2005

Commission file #: 001-06227

Dear Mr. Schmidt:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel Branch Chief