

LEE ENTERPRISES, INCORPORATED
4600 E. 53rd Street
Davenport, Iowa 52807

March 17, 2026

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: Lee Enterprise, Incorporated
Registration Statement on Form S-3
File No. 333-294109

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Lee Enterprises, Incorporated (the “*Company*”) hereby requests acceleration of the effective date of the above referenced Registration Statement to 4:00 p.m., Eastern Time, on March 20, 2026, or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, Kirkland & Ellis LLP, request by telephone that such Registration Statement be declared effective.

Please contact Drew Maliniak of Kirkland & Ellis LLP at (212) 390-4441 or Jennifer L. Lee, P.C. of Kirkland & Ellis LLP at (212) 909-3021, as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

LEE ENTERPRISES, INCORPORATED

/s/ Joshua P. Rinehults

Joshua P. Rinehults

Vice President, Interim Chief Financial Officer and Treasurer

cc: Jennifer L. Lee, P.C., Kirkland & Ellis LLP
Drew Maliniak, Kirkland & Ellis LLP