



DIVISION OF  
CORPORATION FINANCE

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

February 15, 2022

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

**Re: Lee Enterprises, Inc**  
**Form 10-K for the fiscal year ended September 26, 2021**  
**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