

Office of Employee Benefits Security
Labor-Management Services Administration
J.S. Department of Labor
Washington, D.C. 20216

2520032033666

Date 7-8-92

Dear Sir:

The following is a listing of the information required under Department of Labor regulation Section 2520.104-23 whereby certain unfunded or insured pension plans may satisfy their filing requirements under Section 110 of the Employee Retirement Income Security Act of 1974.

1. Employer's Name: Lee Enterprises, Incorporated
2. Employer's Address: 215 N. Main Street
Davenport, IA 52801
3. Employer ID#: 42-0823980

4. The above employer maintains the following plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

<u>Plan Name</u>	<u># of Employees Participating</u>
Lee Enterprises Incorporated Long-Term Incentive Plan	43

5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(1).

Please contact us if you have any questions on any of the above information.

Respectfully yours,

Jessie J. Laimans
Corporate Director-Compensation,
Benefits & HRIS