

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8

REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933

LEE ENTERPRISES, INCORPORATED

(Exact Name of Registrant Specified in its Charter)

Delaware

42-0823980

(State or Other Jurisdiction
of Incorporation or
Organization)

(IRS Employer
Identification No.)

215 N. MAIN ST., DAVENPORT, IA

52801

(Address of Principal Executive Offices)

ZIP Code

AMENDED AND RESTATED LEE ENTERPRISES, INCORPORATED
1977 EMPLOYEES' STOCK PURCHASE PLAN

(Full Title of the Plan)

Larry L. Bloom
Vice President and Treasurer
Lee Enterprises, Incorporated
215 N. Main Street
Davenport, Iowa 52801

(Name and Address of Agent for Services)

(319) 383-2100

(Telephone Number, Including Area Code, of Agent for Service)

Please send copies of all communications to:

C. Dana Waterman III
Lane & Waterman
600 Norwest Bank Building
220 N. Main St., Ste. 600
Davenport, IA 52801-1987

Approximate date of proposed commencement of sales pursuant to plan: As soon as practicable after the effective date of the registration statement.

The registration statement is 9 pages in length. The Exhibit Index is found on page 5 of the registration statement.

As Filed with the Securities and Exchange Commission
On June 20, 1996

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered ¹	Proposed Maximum Offering Price Per Share ²	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
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Common Stock (\$2.00 par value)	1,400,000	\$ 23.25	\$32,550,000	\$ 11,224.14

1 The Registration Statement also includes an indeterminable number of additional shares that may become issuable if the anti-dilution provisions of the Plan become operative.

2 Estimated solely for the purpose of calculating the registration fee, in accordance with Rule 457, on the basis of the average of the high (\$23 1/2) and the low (\$23) prices paid for a share of Lee Enterprises, Incorporated on June 19, 1996 as reported on the New York Stock Exchange Composite Transactions Tape. The shares are to be offered at 85% of market price.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Items 3, 4, 6, 7, 8, 9.

The contents of the Company's Registration Statement on Form S-8, Part II, No. 33-19725, filed on or about January 20, 1988, for its 1977 Employees' Stock Purchase Plan, shall be deemed to be incorporated by reference herein and to be made a part hereof.

Item 5. Interest of Named Experts and Counsel.

The legality of the Common Stock which may be purchased under the Amended and Restated 1977 Employers' Stock Purchase Plan (the "Plan") has been passed upon by Lane & Waterman, 600 Norwest Bank Building, 220 N. Main Street, Ste. 600, Davenport, Iowa. C. D. Waterman III, a partner in said firm, is the secretary of the Company. As of June 1, 1996, attorneys in the firm of Lane & Waterman beneficially own 42,594 shares of Common Stock of the Company and 33,906 shares of Class B Common Stock of the Company.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the issuer certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Davenport, State of Iowa, on the 20th day of June, 1996.

Date: June 20, 1996

LEE ENTERPRISES, INCORPORATED

/s/ Richard D. Gottlieb

Richard D. Gottlieb, President,
Chief Executive Officer, and
Director

/s/ Larry L. Bloom

Larry L. Bloom, Vice-President
of Finance, Treasurer and
Chief Financial Officer

/s/ G. C. Wahlig

G. C. Wahlig,
Principal Accounting Officer

EXHIBIT INDEX

EXHIBIT
NUMBER

EXHIBIT

Exhibits (listed by numbers corresponding to the Exhibit Table of Item 601 in Regulation S-K)

- | | | |
|-----|---|-------|
| 5. | Opinion of Lane & Waterman as to legality of the securities being registered. | _____ |
| 23. | (i) Consent of McGladrey & Pullen, L.L.P. | _____ |
| | (ii) Consent of Lane & Waterman. | _____ |
| 24. | Power of Attorney. | |

June 20, 1996

OPINION OF COUNSEL

Securities and Exchange Commission
Room 1004
450 Fifth Street N.W.
Washington, D.C. 20549

Ladies and Gentlemen:

We have acted as counsel for Lee Enterprises, Incorporated, a Delaware corporation (the "Company"), in connection with a legality of the shares of Common Stock which may be purchased under the Company's Amended and Restated 1977 Employees' Stock Purchase Plan (the "Plan").

As counsel for the Company, we have examined the corporate organization of the Company and we have made such other examinations as we have deemed necessary and/or appropriate as a basis for the opinions hereinafter expressed.

Based upon and subject to the foregoing and subject to the qualifications stated below, we express the following opinions:

That 1,400,000 shares of authorized Common Stock of the Company of the par value of \$2.00 per share (the "Common Stock") have been duly and legally reserved for issuance upon grant of options to purchase Common Stock of the Company under the Company's Plan, and when sold, issued and paid for in accordance with the terms and provisions of the Plan will be legally issued, fully paid and nonassessable shares of Common Stock of the Company.

Sincerely,

/s/ LANE & WATERMAN

CONSENT OF INDEPENDENT AUDITORS

To the Board of Directors
Lee Enterprises, Incorporated
Davenport, Iowa

We hereby consent to the incorporation by reference in the June 20, 1996 Registration Statement on Form S-8 for the Amended and Restated 1977 Employees' Stock Purchase Plan and in the related Prospectus of our report, dated October 26, 1995, except for Note 2 as to which the date is November 9, 1995, with respect to the financial statements of Lee Enterprises, Incorporated and subsidiaries, incorporated by reference in the Annual Report on Form 10-K of Lee Enterprises, Incorporated and subsidiaries for the year ended September 30, 1995.

Sincerely,

/s/ MCGLADREY & PULLEN, L.L.P.

Davenport, Iowa
June 20, 1996

CONSENT OF COUNSEL

Messrs. Lane & Waterman hereby consent to the reference to them in the Registration Statement of Lee Enterprises, Incorporated under the caption "Interests of Named Experts and Counsel" and to the filing of their Exhibit 5, dated June 20, 1996, to the registration statement.

Sincerely,

/s/ LANE & WATERMAN

Davenport, Iowa
June 20, 1996

Exhibit 24

POWER OF ATTORNEY

We, the undersigned directors of Lee Enterprises, Incorporated, hereby severally constitute Richard D. Gottlieb, Larry L. Bloom and G. C. Wahlig, and each of them, our true and lawful attorneys with full power to them, and each of them, to sign for us and in our names, in the capacities indicated below, the Registration Statement filed herewith and any amendments to said Registration Statement, and generally do all such things in our name and behalf in our capacities as directors to enable Lee Enterprises, Incorporated to comply with the provisions of the Securities Act 1933 as amended, and all requirements of the Securities and Exchange Commission, hereby ratifying and confirming our signatures as they may be signed by our said attorneys, or either of them, to said Registration Statement on Form S-8 and any and all amendments thereto.

Pursuant to the requirements of the Securities Act of 1933, this power has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated:

Signature -----	Title -----	Date -----
/s/ Lloyd G. Schermer Lloyd G. Schermer	Chairman of the Board of Directors	November 9, 1995
/s/ J. P. Guerin J. P. Guerin	Director	November 9, 1995
/s/ Phyllis Sewell Phyllis Sewell	Director	November 9, 1995
/s/ Mark Vittert Mark Vittert	Director	November 9, 1995
/s/ Ronald L. Rickman Ronald L. Rickman	Director	November 9, 1995
Richard W. Sonnenfeldt	Director	December 16, 1995
/s/ Rance E. Crain Rance E. Crain	Director	November 9, 1995
/s/ Charles E. Rickershauser, Jr. Charles E. Rickershauser, Jr.	Director	November 9, 1995
/s/ Andrew E. Newman Andrew E. Newman	Director	November 9, 1995