



DIVISION OF
CORPORATION FINANCE

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

February 7, 2019

R. Elaine Lintecum
Chief Financial Officer
The McClatchy Company
2100 Q Street
Sacramento, CA 95816

Re: The McClatchy Company
Form 10-Q for the Quarter Ended September 30, 2018
File No. 001-38200

Dear Ms. Lintecum:

We have completed our review of your filings. 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 Transportation and Leisure