



DIVISION OF  
CORPORATION FINANCE

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

December 22, 2020

Douglas Horne  
Chief Financial Officer  
Gannett Co., Inc.  
7950 Jones Branch Drive  
McLean, VA 22107

**Re: Gannett Co., Inc.**  
**Form 10-K for the Year Ended December 31, 2019**  
**Filed March 2, 2020**  
**File No. 001-36097**

Dear Mr. Horne:

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 Manufacturing

cc: Neuhy Hubush