

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

November 16, 2018

Craig I. Felenstein Chief Financial Officer Lindblad Expeditions Holdings, Inc. 96 Morton Street, 9th Floor New York, New York 10014

> Re: Lindblad Expeditions Holdings, Inc. Form 10-K for the Year Ended December 31, 2017 File No. 001-35898

Dear Mr. Felenstein:

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