

Mail Stop 4561

April 8, 2010

Mr. Thomas Massie
Chief Executive Officer and Director
Bridgeline Software, Inc.
10 Sixth Road
Woburn, Massachusetts 01801

Re: Bridgeline Software, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2009
Filed December 29, 2009
File No. 001-33567

Dear Mr. Massie:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore
Accounting Branch Chief