



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

DIVISION OF  
CORPORATION FINANCE

June 27, 2019

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

**Re: Lindblad Expeditions Holdings, Inc.**  
**Form 10-Q for the quarter ended March 31, 2019**  
**Exhibit No. 10.1**  
**Filed May 2, 2019**  
**File No. 001-35898**

Dear Mr. Felenstein:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance