

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

July 21, 2022

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

> Re: Lindblad Expeditions Holdings, Inc. Form 10-Q for the Quarter Ended March 31, 2022 Filed May 5, 2022 File No. 001-35898

Dear Mr. Felenstein:

We have completed our review of your filing. 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 Energy & Transportation