

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

DIVISION OF CORPORATION FINANCE

September 27, 2018

Roger Kahn President and Chief Executive Officer Bridgeline Digital, Inc. 80 Blanchard Road Burlington, MA 01803

> Re: Bridgeline Digital, Inc. Registration Statement on Form S-1 Filed September 19, 2018 File No. 333-227430

Dear Mr. Kahn:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Folake Ayoola, Special Counsel, at 202-551-3673 with any questions.

Sincerely,

Division of Corporation Finance Office of Information Technologies and Services