



DIVISION OF  
CORPORATION FINANCE

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

October 25, 2024

Dyson Dryden  
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 Fiscal Year ended December 31, 2023**  
**Filed March 6, 2024**  
**File No. 001-35898**

Dear Dyson Dryden:

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