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## Section 1: LETTER

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## Section 2: TEXT-EXTRACT

November 16, 2018

Craig I. Felenstein  
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 Year Ended December 31, 2017  
File No. 001-35898

Dear Mr. Felenstein:

We have completed our review of your filings. 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

Office of

Corporation Finance

Transportation and Leisure

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