



DIVISION OF  
CORPORATION FINANCE

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

February 26, 2025

Roger Kahn  
President and Chief Executive Officer  
Bridgeline Digital, Inc.  
100 Sylvan Road, Suite G-700  
Woburn, MA 01801

**Re: Bridgeline Digital, Inc.**  
**Registration Statement on Form S-3**  
**Filed February 24, 2025**  
**File No. 333-285176**

Dear Roger 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 Matthew Crispino at 202-551-3456 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Dominick Ragno