



DIVISION OF  
CORPORATION FINANCE

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

**Via U.S. Mail**

Mr. Chadwick Byrd  
Chief Financial Officer  
Ambassadors Group, Inc.  
Dwight D. Eisenhower Building  
100 S. Ferrall Street  
Spokane, WA 99202

December 18, 2006

RE:           **Ambassadors Group, Inc.**  
              **Form 10-K for the fiscal year ended December 31, 2005**  
              **File No. 000-33347**

Dear Mr. Byrd:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director