



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

December 3, 2008

*By U.S. Mail and facsimile to 866-234-3706*

Mr. Jeffrey D. Thomas  
Chief Executive Officer  
Ambassadors Group, Inc.  
Dwight D. Eisenhower Building  
2001 South Flint Rd.  
Spokane, WA 99224

**RE: Ambassadors Group, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**and Document Incorporated by Reference**  
**Filed March 6, 2008**  
**Form 10-Q for the quarterly period ended September 30, 2008**  
**Filed November 7, 2008**  
**File No. 000-33347**

Dear Mr. Thomas:

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