



DIVISION OF
CORPORATION FINANCE

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

January 27, 2014

Via Facsimile

John P. Ferrara
Ambase Corporation
100 Putnam Green, 3rd Floor
Greenwich, CT 06830

Re: Ambase Corporation
Form 10-Q for Fiscal Quarter Ended June 30, 2012
Filed August 13, 2012
File No. 001-07265

Dear Mr. Ferrara:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kristina Aberg

Kristina Aberg
Attorney-Advisor