



DIVISION OF
CORPORATION FINANCE

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

December 15, 2006

Via US Mail and Facsimile

Mr. Brian R. Schaeffen
Chief Financial Officer
Ambassadors International, Inc.
1071 Camelback Street
Newport Beach, CA 92660

Re: Ambassadors International, Inc.
Form 10-K for the year ended December 31, 2005
Form 10-Q for the Quarterly Period Ended September 30, 2006
File No. 000-26420

Dear Mr. Schaeffen:

We have completed our review of your Forms 10-K and 10-Q referenced above and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief