



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 Spirgel
Assistant Director