



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

September 14, 2010

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

**RE: Ambassadors Group, Inc.
Form 10-K for the year ended December 31, 2009
Filed March 2, 2010
Definitive Proxy Statement
Filed April 13, 2010
File No. 0-33347**

Dear Mr. Thomas:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

/s Paul Fischer for
Larry Spigel
Assistant Director