



October 18, 2005

Securities and Exchange Commission
450 Fifth Street NW
Washington, DC
20549 USA

Dear Sirs:

RE: MONTPELLIER GROUP, INC.

We were previously the principal accountants for Montpellier Group, Inc. and we reported on the financial statements of Montpellier Group, Inc. as of the periods since November 26, 2001 (date of inception). As of October 14, 2005, we were not engaged as the principal accountants for Montpellier Group, Inc. We have read Montpellier Group, Inc.'s statements under Item 4 of its Form 8-K, dated October 18, 2005, and we agree with such statements.

For the most recent fiscal period of 2005, there has been no disagreement between Montpellier Group, Inc. and Morgan & Company on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement, if not resolved to the satisfaction of Morgan & Company would have caused it to make a reference to the subject matter of the disagreement in connection with its reports.

Yours truly,

"Morgan & Company"

Chartered Accountants