

Mail Stop 4561

September 22, 2008

Duane Bennett, President  
Montgomery Real Estate Service, Inc.  
c/o Lessard Property Management, Inc.  
191 Chestnut Street  
Springfield, MA 01103

**Re:    Montgomery Real Estate Service, Inc.  
      Form 10  
      Filed March 27, 2008  
      File No. 000-53146**

Dear Mr. Bennett:

We have completed our review of your Form 10 and related filings and do not, at this time, have any further comments.

Sincerely,

Michael McTiernan  
Special Counsel

cc: Jared Febbrioriello, Esquire (by facsimile)