



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3010

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

August 6, 2009

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.  
      Amendment No. 1 to Preliminary Information Statement on  
      Schedule 14C  
      Filed July 21, 2009  
      File No. 000-53146**

Dear

We have completed our review of your Amendment No. 1 to Preliminary Information Statement on Schedule 14C and have no further comments at this time.

Please contact Erin Martin at 202-551-3391 or the undersigned at 202-551-3785 if you have any further questions.

Sincerely,

Karen J. Garnett  
Assistant Director

cc: Tracy Lok (*via facsimile*)