



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

May 19, 2017

Via E-mail

Thomas E. Flynn
Chief Financial Officer
Bank of Montreal
100 King Street West, 1 First Canadian Place
Toronto, ON, M5X 1A9, Canada

**Re: Bank of Montreal
40-F for Fiscal Year Ended October 31, 2016
Filed December 6, 2016
File No. 001-13354**

Dear Mr. Flynn:

We refer you to our comment letter dated April 10, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Dietrich King
Assistant Director
Division of Corporation Finance

Helen Killoch
Bank of Montreal