



DIVISION OF  
CORPORATION FINANCE

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

November 20, 2013

Via U.S. Mail  
Arnold P. Kling  
President  
Mattmar Minerals, Inc.  
133 Summit Avenue  
Suite 22  
Summit, NJ 07901

Dear Mr. Kling:

We note that your financial statements for the year ended May 31, 2012 were audited by Sherb & Co., LLP. On November 7, 2013, the Securities and Exchange Commission ("SEC") denied Sherb & Co., LLP the privilege of appearing or practicing before the Commission as an accountant. You can find a copy of the order at <http://www.sec.gov/litigation/admin/2013/34-70823.pdf>

As Sherb & Co., LLP is barred from practicing before the SEC, you may not include its audit report in your filings with the Commission on or after November 7, 2013. If Sherb & Co., LLP audited a year that you are required to include in your filings with the Commission, you should have a firm that is registered with the PCAOB re-audit that year.

Please advise us no later than December 5, 2013 as to how you intend to address the reaudit of the 2012 financial statements. If you have any questions, please contact Myra Moosariparambil at 202-551-3796 or me at 202-551-3871.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining