



DIVISION OF  
CORPORATION FINANCE

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

January 7, 2014

Via U.S. Mail

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

Dear Mr. Kling:

We issued a comment letter to you on November 20, 2013 regarding the audit of your 2012 financial statements. On December 11, 2013, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

Please contact Myra Moosariparambil at 202-551-3796 or me at 202-551-3871 if you have any questions.

Sincerely,

/s/Tia L. Jenkins

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