



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 2, 2009

VIA U.S. MAIL

Ms. Mary Bailey Sellers
Chief Financial Officer
Mammatech Corporation
930 Northwest 8th Avenue
Gainesville, Florida 32601

Re: Mammatech Corporation
Form 10-KSB for the year ended August 31, 2008
Filed December 15, 2008
File No. 000-11050

Dear Ms. Sellers:

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

Sincerely,

Angela Crane
Accounting Branch Chief