

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-20345**

<p><b>In the Matter of</b></p> <p><b>Spongetech Delivery Systems, Inc.,</b></p> <p><b>Respondent.</b></p>
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**THE DIVISION OF ENFORCEMENT'S**  
**STATUS REPORT REGARDING SHOW CAUSE ORDER**

The Division of Enforcement respectfully submits this Status Report in connection with the Commission's Show Cause Order.

1. On July 23, 2021, the Commission issued its show cause order requiring Respondent to show cause by August 6, 2021, why the registration of its securities should not be revoked by default due to its failure to file an answer and to otherwise defend this proceeding (the "Show Cause Order").

2. The Show Cause Order notified Respondent that if it failed to comply, the Respondent could be deemed in default, the proceeding could be determined against it, and the registration of its securities could be revoked.

3. As of August 24, 2022, Respondent has not served any response to the Show Cause Order upon the Division.

Dated: August 24, 2022

Respectfully submitted,

/s/ Gina Joyce  
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Securities and Exchange Commission  
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COUNSEL FOR  
DIVISION OF ENFORCEMENT

**CERTIFICATE OF SERVICE**

I certify that on August 24, 2022, I caused to be served the foregoing Division of Enforcement's Status Report Regarding Show Cause Order on August 24, 2022 on the following persons in the manner indicated:

By eFAP:

Office of the Secretary

By UPS:

Spongetech Delivery Systems, Inc.  
10 W. 33rd Street  
Suite 518  
New York, NY 10001

/s/ Gina Joyce  
Gina Joyce