

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

October 5, 2009

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IN THE MATTER OF	:	
SPONGETECH DELIVERY SYSTEMS, INC.	:	
	:	ORDER OF SUSPENSION
	:	OF TRADING
File No. 500-1	:	

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It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of SpongeTech Delivery Systems, Inc. ("SpongeTech") because questions have arisen regarding the accuracy of assertions in press releases to investors and in periodic reports filed with the Commission concerning, among other things: (1) the amount of sales and customer orders received by the company; (2) the company's investment agreements; and (3) the company's revenues as reported in its financial statements. In addition, SpongeTech has not filed any periodic reports with the Commission since the period ended February 28, 2009.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company.

THEREFORE, IT IS ORDERED, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed company is suspended for the period from 9:30 a.m. EDT, on October 5, 2009 through 11:59 p.m. EDT, on October 16, 2009.

By the Commission.

Elizabeth M. Murphy  
Secretary