

**PENSLEY & ABATO**  
**Attorneys at Law**

Joel Pensley\*  
211 Schoolhouse Road  
Norfolk, Connecticut 06058  
(860) 542-1122  
JPensley@gmail.com

\*Admitted in New York State

Maureen Abato\*  
2732 East 21<sup>st</sup> Street  
Brooklyn, New York 11235  
(718) 769-4021  
MaureenAbato@optimum.net

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May 15, 2009

Robert Khuzami  
Director of Enforcement  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Re: Spongetech Delivery Systems, Inc.

Dear Mr. Khuzami:

I am a member of the law firm of Pensley & Abato. However, the events detailed in this letter relate to me as an individual attorney.

This letter is written with regard to opinion letters allegedly written by me on behalf of certain stockholders of Spongetech Delivery Systems, Inc., a reporting company the common stock of which trades on the OTC Bulletin Board, but about which I had no knowledge. Richard Fox, Esq., counsel to Olde Monmouth Stock Transfer, Inc., Spongetech's transfer agent, described this situation in a letter to you dated March 14, 2009. Although Mr. Fox' letter was substantially accurate, I am supplementing the information contained therein.

I ceased acting as counsel to Spongetech several years ago. The law firm of Sichenzia Ross Friedman Ference LLP became Spongetech's corporate and securities attorneys. However, I was requested to write and did write an opinion letter for Spongetech in early 2007. That was the last opinion letter I wrote for the company, and I have had no legal involvement with Spongetech since.

Yesterday, I received a telephone call from a stockbroker asking questions about an opinion I allegedly wrote in March of this year relating to the spinoff of tradable shares of Spongetech. I told the broker that I wrote no such opinion. A few minutes later I received a phone call from one of the principals of Olde Monmouth, asking whether I had written an opinion letter on behalf of Spongetech in May of this year. I responded that I had not. These telephone calls were the first notice I received of what can only be characterized as identity theft i.e. that opinion letters relating to Spongetech were being issued under my name but without my knowledge or consent.

Through subsequent conversations with Olde Monmouth management and Mr. Fox, I have learned that as many as one hundred opinion letters for various shareholders were issued by Spongetech under my name and that the opinion letters were emailed to the transfer agent directly by Spongetech. Thus, there was no way I could have learned of the theft of my identity nor could I have taken steps previously to stop this fraud from occurring. I am dumbfounded as I had no idea that my name was being used in such an unauthorized fashion. The stock transfer agent informed my office that opinion letters were received today relating to additional spinoffs of shares.

Needless to say, I informed the stock transfer agent that I do not represent Spongetech; that any opinion letters received by the transfer agent from Spongetech under my name, in 2008 and 2009 to the present date, were not written by me or with my knowledge; and that I would not write any opinion letters for Spongetech in the future.

Earlier this afternoon, I received a telephone call from Steven Moskowitz, Spongetech's Chief Operating Officer, asking me if I would be willing to write opinion letters for Spongetech relating to spinoffs of shares. I responded in the negative. He then asked if I would like to receive shares of Spongetech; and I told me that I would not.

I have reviewed a few of the forged opinion letters supplied to me by Olde Monmouth and, had I been asked by Spongetech or by the shareholders involved to write opinions validating these transactions, I would declined as I question the legality of the transactions.

I am shocked and aggrieved that my name and reputation could be sullied in this manner. I immediately contacted the Office of the Attorney General in New York State and was informed that the Securities and Exchange Commission was the proper venue for my complaint.

I trust that this matter will be investigated thoroughly.

If I can be of assistance, please do not hesitate to contact me.

Sincerely,

Joel Pensley  
Partner

cc: Richard Fox, Esq.