UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

Release No. 758/3 / September 10, 2015
Admin. Proc. File No. 3-16601
In the Matter of
GSP-2, INC.

SECURITIES EXCHANGE ACT OF 1934

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by GSP-2, Inc., and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice, ¹ that the initial decision of the administrative law judge has become the final decision of the Commission with respect to GSP-2, Inc.² The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registration of each class of registered securities of GSP-2, Inc., is hereby revoked.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields Secretary

¹ 17 C.F.R. § 201.360(d).

² GSP-2, Inc., Initial Decision Release No. 842 (July 28, 2015), 112 SEC Docket 01, 2015 WL 4540450. The Central Index Key number for GSP-2, Inc., is 1497644.