



DIVISION OF  
CORPORATION FINANCE

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

May 18, 2012

Via E-mail

Yushan Wei

President, Chief Executive Officer and Chairman

GSP-2, Inc.

Gongzhuling State Agriculture Science and Technology Park

Location of 998 kilometers, Line 102

Gongzhuling City, Jilin Province, China

**Re: GSP-2, Inc.**  
**Form 10-K for the year ended December 31, 2011**  
**Filed March 30, 2012**  
**File No. 000-54071**

Dear Mr. Wei:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Item 9A. Controls and Procedures

Management's Report on Internal Control Over Financial Reporting, page 34

1. We note from your disclosure here that you have identified a material weakness in your internal control over financial reporting. Please revise your assessment to specifically state, if true, that management believes internal control over financial reporting was ineffective at the assessment date. You currently state that management has concluded there is a material weakness in internal control over financial reporting, which does not explicitly indicate your conclusion on effectiveness. Please amend your filing in this regard.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are

Yushan Wei  
GSP-2, Inc.  
May 18, 2012  
Page 2

in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Amy Geddes at 202-551-3304 or me at 202-551-3211 if you have questions regarding comments on the financial statements, related matters, or any other questions.

Sincerely,

/s/ David R. Humphrey

David R. Humphrey  
Accounting Branch Chief