



DIVISION OF
CORPORATION FINANCE

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

October 19, 2010

Peter Goldstein, President
GSP-1, Inc.
GSP-2, Inc.
650 Sweet Bay Avenue
Plantation, Florida 33324

Re: GSP-1, Inc.
Amendment No. 4 to Registration Statement on Form 10
Filed October 15, 2010
File No. 000-54070

GSP-2, Inc.
Amendment No. 4 to Registration Statement on Form 10
Filed October 15, 2010
File No. 000-54071

Dear Mr. Goldstein:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Gregg Jaclin
Anslow & Jaclin
Via facsimile