

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 102364 / February 6, 2025

Admin. Proc. File No. 3-22304

In the Matter of

G.G.S. PLASTIC ENGINEERING INC.

ORDER TO SHOW CAUSE

On November 7, 2024, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against G.G.S. Plastic Engineering Inc. (“Respondent”) pursuant to Section 12(j) of the Securities Exchange Act of 1934.¹ On January 16, 2025, the Division of Enforcement filed a Declaration of Gina Joyce, which established that, pursuant to Commission Rule of Practice 141(a)(2)(ii),² service of the OIP was made on Respondent on January 6, 2025.

As stated in the OIP, Respondent’s answer was required to be filed within ten days after service of the OIP.³ As of the date of this order, Respondent has not filed an answer. The prehearing conference and hearing are thus continued indefinitely.

Accordingly, Respondent is ORDERED to SHOW CAUSE by February 20, 2025, why the registration of its securities should not be revoked by default due to its failure to file an answer or otherwise to defend this proceeding. Respondent’s submission shall address the reasons for its failure to timely file an answer and include a proposed answer to be accepted in the event that the Commission does not deem Respondent in default. When a party defaults, the

¹ *G.G.S. Plastic Engineering Inc.*, Exchange Act Release No. 101554, 2024 WL 4723169 (Nov. 7, 2024).

² 17 C.F.R. § 201.141(a)(2)(ii), (iv); *cf. Water Splash, Inc. v. Menon*, 581 U.S. 271, 284 (2017) (holding that, “in cases governed by the Hague Service Convention, service by mail is permissible if two conditions are met: first, the receiving state has not objected to service by mail; and second, service by mail is authorized under otherwise-applicable law”); *id.* at 283 n.7 (“Canada[] . . . has stated that it ‘does not object to service by postal channels.’”); *TracFone Wireless, Inc. v. Bitton*, 278 F.R.D. 687, 690-91 (S.D. Fla. 2012) (holding that the plaintiff could serve a Canada-based defendant via FedEx, consistent with the Hague Service Convention).

³ *G.G.S. Plastic*, 2024 WL 4723169, at *2; Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), 201.160(b), 201.220(b).

allegations in the OIP may be deemed to be true and the Commission may determine the proceeding against that party upon consideration of the record without holding a public hearing.

If Respondent fails to respond to this order to show cause, it may be deemed in default, the proceeding may be determined against it, and the registration of its securities may be revoked.⁴ Upon review of the filings in response to this order, the Commission will either direct further proceedings by subsequent order or issue a final order resolving the matter.

The parties' attention is directed to the e-filing requirements in the Rules of Practice.⁵ We also remind the parties that any document filed with the Commission must be served upon all participants in the proceeding and be accompanied by a certificate of service.⁶

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

Vanessa A. Countryman
Secretary

⁴ Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, 201.180; *see G.G.S. Plastic*, 2024 WL 4723169, at *2 (“If Respondent fails to file the directed Answer, . . . [it] may be deemed in default and the proceedings may be determined against [it] . . .”).

⁵ *See* Rules of Practice 151, 152(a), 17 C.F.R. §§ 201.151, .152(a) (providing procedure for filing papers with the Commission and mandating electronic filing in the form and manner posted on the Commission’s website); *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. Parties generally also must certify that they have redacted or omitted sensitive personal information from any filing. Rule of Practice 151(e), 17 C.F.R. § 201.151(e).

⁶ *See* Rule of Practice 150, 17 C.F.R. § 201.150 (generally requiring parties to serve each other with their filings); Rule of Practice 151(d), 17 C.F.R. § 201.151(d) (“Papers filed with the Commission . . . shall be accompanied by a certificate stating the name of the person or persons served, the date of service, the method of service, and the mailing address or email address to which service was made, if not made in person.”).