

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 85259 / March 6, 2019

Admin. Proc. File No. 3-18797

In the Matter of

GSM GROUP, INC.
(F/K/A/ NORTHAM ACQUISITION CORP.),

Respondent.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on September 19, 2018, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against respondent GSM Group, Inc. (f/k/a Northam Acquisition Corp.) (“GSM”).¹

On October 12, 2018, the Division of Enforcement filed the Declaration of Neil J. Welch, Jr., which stated that, pursuant to Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,² service of the OIP was made on GSM on September 24, 2018.

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

Accordingly, GSM is ORDERED to SHOW CAUSE by March 20, 2019, why the registration of its securities should not be revoked by default due to its failure to file an answer and to otherwise defend this proceeding. When a party defaults, the allegations in the OIP will 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.

¹ *GSM Grp., Inc.*, Exchange Act Release No. 84211, 2018 WL 4501587 (Sept. 19, 2018).

² 17 C.F.R. § 201.141(a)(2)(ii).

³ Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), .160(b), .220(b).

If GSM fails to respond to this order to show cause, it may be deemed in default, the proceeding may be determined against it, and 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.

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

Brent J. Fields
Secretary

⁴ Rules of Practice 155, 180, 17 C.F.R. § 201.155, .180; *see GSM Group, Inc.*, 2018 WL 4501587, at *2 (“If Respondent fails to file the directed Answer[], . . . [it] may be deemed in default and the proceedings may be determined against it . . .”).