

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 1202 / January 27, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-15410

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In the Matter of

GBS COM-TECH CORP.,	:	
GENTIA SOFTWARE PLC,	:	
GLENGARRY HOLDINGS, LTD.,	:	ORDER TO SHOW CAUSE AND
GLOBAL TELESYSTEMS, INC.,	:	SCHEDULING PREHEARING
GOLDEN HEALTH HOLDINGS, INC.,	:	CONFERENCE AS TO
GOLDEN VISTA INTERNATIONAL, INC., and	:	GOOLU, INC. <sup>1</sup>
GOOLU, INC.	:	

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The Securities and Exchange Commission (Commission) issued an Order Instituting Administrative Proceedings (OIP), pursuant to Section 12(j) of the Securities Exchange Act of 1934, on August 6, 2013.

The Division of Enforcement provided evidence that the OIP was served on Goolu, Inc. (Goolu), on January 6, 2014, in accordance with Rules 141(a)(2)(ii) and (iv) of the Commission's Rules of Practice. See 17 C.F.R. § 201.141(a)(2)(ii), (iv). To date, Goolu has not filed an Answer, which was due within ten days after service of the OIP, or by January 22, 2014. See OIP at 3; 17 C.F.R. §§ 201.160(b), .220(b).

It is ORDERED that on or before February 7, 2014, Goolu shall SHOW CAUSE why this proceeding should not be determined against it. See 17 C.F.R. §§ 201.155(a)(2), .220(f). If Goolu fails to respond to this Order, it will be deemed in default, the proceeding will be determined against it, and the registrations of its securities will be revoked. See 17 C.F.R. § 201.155(a)(2).

It is FURTHER ORDERED that a telephonic prehearing conference will be held on February 24, 2014, at 10:00 a.m. EST, if the proceeding has not been resolved by then.

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Cameron Elliot  
Administrative Law Judge

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<sup>1</sup> This proceeding has ended as to all other Respondents. See GBS Com-Tech Corp., Securities Exchange Act of 1934 Release Nos. 70422, 2013 SEC LEXIS 2737 (Sept. 17, 2013); 70594, 2013 SEC LEXIS 3068 (Oct. 2, 2013).