

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 876 / September 16, 2013

ADMINISTRATIVE PROCEEDING
File No. 3-15410

In the Matter of

GBS COM-TECH CORP.,	:	
GENTIA SOFTWARE PLC,	:	
GLENGARRY HOLDINGS, LTD.,	:	SECOND ORDER TO SHOW
GLOBAL TELESYSTEMS, INC.,	:	CAUSE AS TO RESPONDENT
GOLDEN HEALTH HOLDINGS, INC.,	:	GBS COM-TECH CORP.
GOLDEN VISTA INTERNATIONAL, INC., and	:	
GOOLU, INC.	:	

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 Office of the Secretary and the Division of Enforcement (Division) provided evidence that the OIP was served on GBS Com-Tech Corp. (GBS), Gentia Software PLC, Glengarry Holdings, Ltd., Global TeleSystems, Inc., Golden Health Holdings, Inc., and Golden Vista International, Inc. (collectively, Respondents), by August 13, 2013, in accordance with Rules 141(a)(2)(ii) and (iv) of the Commission's Rules of Practice.¹ See 17 C.F.R. § 201.141(a)(2)(ii), (iv). Respondents were ordered to show cause by September 6, 2013, why this proceeding should not be determined against them. See 17 C.F.R. §§ 201.155(a)(2), .220(f). To date, only Respondent GBS has filed an Answer or responded to the show cause order.

A telephonic prehearing conference was held today attended only by Neil J. Welch, Jr., and Stephan Schlegelmilch of the Division. During the prehearing conference, the Division stated that there was confusion between the Division and GBS regarding the date of the prehearing conference and that the Division provided confirmation of the date of the prehearing conference to GBS via email this morning. Additionally, I deemed all Respondents except GBS and Goolu in default for failing to file Answers, respond to the show cause order, participate in the telephonic prehearing conference, or otherwise defend the proceeding. See 17 C.F.R. §§ 201.155(a), .220(f), .221(f).

It is ORDERED that on or before September 26, 2013, GBS Com-Tech Corp. shall SHOW CAUSE why this proceeding should not be determined against it for failing to attend the prehearing conference. See 17 C.F.R. §§ 201.155(a)(2), .221(f). If GBS Com-Tech Corp. fails to respond to

¹ This Office has not received any evidence that Respondent Goolu, Inc. (Goolu), has been served with the OIP.

this Order, it will be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. See 17 C.F.R. § 201.155(a)(2).

SO ORDERED.

Cameron Elliot
Administrative Law Judge