

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 816/August 27, 2013

ADMINISTRATIVE PROCEEDING
File No. 3-15410

In the Matter of

GBS COM-TECH CORP.,	:	
GENTIA SOFTWARE PLC,	:	
GLENGARRY HOLDINGS, LTD.,	:	ORDER TO SHOW CAUSE AND
GLOBAL TELESYSTEMS, INC.,	:	SCHEDULE PREHEARING
GOLDEN HEALTH HOLDINGS, INC.,	:	CONFERENCE AS TO SIX
GOLDEN VISTA INTERNATIONAL, INC., and	:	RESPONDENTS
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. A hearing is currently scheduled for August 30, 2013. The Office of the Secretary and the Division of Enforcement have provided evidence that the OIP was served on GBS Com-Tech Corp., 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). To date, Respondents have not filed Answers, which were due within ten days after service of the OIP, or by August 26, 2013. See OIP at 3; 17 C.F.R. §§ 201.160(b), .220(b).

It is ORDERED that on or before September 6, 2013, Respondents shall SHOW CAUSE why this proceeding should not be determined against them. See 17 C.F.R. §§ 201.155(a)(2), .220(f). If Respondents fail to respond to this Order, they will be deemed in default, the proceeding will be determined against them, and the registrations of their securities will be revoked. See 17 C.F.R. § 201.155(a)(2).

It is FURTHER ORDERED that to allow time for responses to this show cause order and for Goolu, Inc., to be served, the currently scheduled hearing is POSTPONED *sine die* and a telephonic prehearing conference will be held on September 16, 2013, at 11:00 a.m. EDT, if the proceeding has not been resolved by then.

Cameron Elliot
Administrative Law Judge

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