

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3540/January 28, 2016

ADMINISTRATIVE PROCEEDING  
File No. 3-17044

In the Matter of

GO GREEN SMOKELESS OIL INTERNATIONAL, INC.,  
T.O ENTERTAINMENT, INC.  
(F/K/A IBI ACQUISITIONS, INC.), AND  
XIAN RESOURCES, LTD.

ORDER TO SHOW  
CAUSE AND  
POSTPONING HEARING

On January 11, 2016, the Securities and Exchange Commission issued an order instituting proceedings (OIP) against Respondents, pursuant to Section 12(j) of the Securities Exchange Act of 1934. A hearing is scheduled to commence on January 29, 2016.

On January 15, 2016, the Division of Enforcement filed a declaration establishing that Respondents were served with the OIP by January 14, 2016, in accordance with Commission Rule of Practice 141(a)(2)(ii), 17 C.F.R. § 201.141(a)(2)(ii). Accordingly, Respondents' answers to the OIP were due by January 27, 2016, as service was effected by mail. *See* OIP at 3; 17 C.F.R. §§ 201.160(b), .220(b). To date, no Respondent has filed an answer.

Accordingly, it is ORDERED that Respondents SHOW CAUSE by February 8, 2016, why the registrations of their securities should not be revoked by default due to their failure to file answers or otherwise defend this proceeding. If a Respondent fails to respond to this order, it shall be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. *See* OIP at 3; 17 C.F.R. §§ 201.155(a)(2), .220(f).

Additionally, it is FURTHER ORDERED that the hearing scheduled to begin on January 29, 2016, is POSTPONED *sine die*, and a telephonic prehearing conference shall be held at 11:00 a.m. EST on February 29, 2016, if the proceeding has not been resolved by then.

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Cameron Elliot  
Administrative Law Judge