

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 71788 / March 25, 2014

Admin. Proc. File No. 3-15410

In the Matter of

GOOLU, INC.

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Goolu, Inc., and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,¹ that the initial decision of the administrative law judge² has become the final decision of the Commission with respect to Goolu, Inc. The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registrations of each class of registered securities of Goolu, Inc., are hereby revoked.

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

Lynn Powalski
Deputy Secretary

¹ 17 C.F.R. § 201.360(d).

² *Goolu, Inc.*, Initial Decision Rel. No. 563 (Feb. 10, 2014), 108 SEC Docket 05, 2014 WL 507515. The Central Index Key number for Goolu, Inc. is 1090014.