

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 77563 / April 8, 2016

Admin. Proc. 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.

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 Go Green Smokeless Oil International, Inc., T.O Entertainment, Inc. (f/k/a IBI Acquisitions, Inc.), or Xian Resources, Ltd., 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,<sup>1</sup> that the initial decision of the administrative law judge has become the final decision of the Commission with respect to Go Green Smokeless Oil International, Inc., T.O Entertainment, Inc. (f/k/a IBI Acquisitions, Inc.), and Xian Resources, Ltd.<sup>2</sup> The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to

---

<sup>1</sup> 17 C.F.R. § 201.360(d).

<sup>2</sup> *Go Green Smokeless Oil Int'l, Inc., T.O Entm't, Inc. (f/k/a IBI Acquisitions, Inc.), and Xian Res., Ltd.*, Initial Decision Release No. 960 (Feb. 11, 2016), 113 SEC Docket 09, 2016 WL 537550. The Central Key Index numbers are: 1550958 for Go Green Smokeless Oil International, Inc.; 1439981 for T.O Entertainment, Inc. (f/k/a IBI Acquisitions, Inc.); and 1439984 for Xian Resources, Ltd.

Section 12(j) of the Securities Exchange Act of 1934, the registrations of each class of registered securities of Go Green Smokeless Oil International, Inc., T.O Entertainment, Inc. (f/k/a IBI Acquisitions, Inc.), and Xian Resources, Ltd., are hereby revoked.

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

Brent J. Fields  
Secretary