

CHINA MOBILITY SOLUTIONS, INC. (formerly Xin Net Corp.)

Form 8-K/A

September 05, 2006

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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FORM 8-K/A

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**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of Earliest Event Reported): July 21, 2006**

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**Greater China Media and Entertainment Corp.**  
(formerly AGA RESOURCES, INC.)

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**Nevada**  
(State or Other Jurisdiction of Incorporation)

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**000-51781**  
(Commission File Number)

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**N/A**  
(I.R.S. Employer Identification No.)

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**142-757 W. Hastings Street**  
**Vancouver, British Columbia, Canada V6C 1A1**  
(Address of Principal Executive Offices) (Zip Code)

**(778) 322-4332**  
(Registrant's Telephone Number, Including Area Code)

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This Current Report on Form 8-K is filed by Greater China Media and Entertainment Corp., a Nevada corporation (the “Registrant”), in connection with the items set forth below.

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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#### **Item 4.01 Changes in Registrant’s Certifying Accountant.**

On July 21, 2006, Moen and Company, LLP, Chartered Accountants (“Moen”), resigned as our independent registered public accounting firm because the principal of Moen retired at that date. On August 21, 2006, our Board of Directors authorized the engagement of Michael T. Studer, C.P.A., P.C., an independent registered firm of Certified Public Accountants, as our principal independent accountant.

The reports of Moen on the consolidated financial statements of the Company for the period from the date of inception on December 15, 2004 to September 30, 2005, including the subsequent interim periods through the date of resignation, did not contain an adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles, with the exception that Moen’s audit report dated December 22, 2005, expressed substantial doubt about our ability to continue as a going concern unless we were able to generate sufficient cash flows to meet our obligations and sustain our operations..

During the period from the date of inception on December 15, 2004 to September 30, 2005, including the subsequent interim periods through the date of resignation, there were no disagreements with Moen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Moen, would have caused Moen to make reference to the subject matter of the disagreement in its reports on the Company’s consolidated financial statements for such periods.

The Company has requested that Moen furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter is filed herewith as Exhibit 16.1.

#### **Item 9.01. Financial Statements and Exhibits**

16.1 Letter from Moen & Company, LLP to the Securities and Exchange Commission

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

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Greater China Media and Entertainment Corp.

Date: September 5, 2006

By:

/s/ Xin Wei

Xin Wei  
Chairman

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