



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 26, 2010

Via US Mail and Facsimile: (415) 955-8910

Chaojun Wang  
Chief Executive Officer  
Action Industries, Inc.  
c/o Ryan Nail  
The Crone Law Group  
101 Montgomery St., Suite 1950  
San Francisco, CA 94104

**Re: Action Industries, Inc.**  
**Revised Preliminary Information Statement on Schedule 14C**  
**File No. 000-52455**  
**Filed May 20, 2010**

Dear Mr. Wang:

We have completed our review of your information statement and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director