



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

March 1, 2010

By U.S. Mail and Facsimile (713) 599-1304

Mr. Joseph Rozelle  
Chief Executive Officer  
Action Acquisition Corp., et al  
11200 Westheimer Road, Suite 508  
Houston, TX 77042

**Re: Form 10-K/A for Fiscal Year Ended June 30, 2009 filed on February 23, 2010 by each of the following companies:**

**Action Acquisition Corporation, File No. 0-52341**  
**Bering Growth Corporation, File No. 0-52348**  
**China Growth Corporation, File No. 0-52339**  
**Compass Acquisition Corporation, File No. 0-52347**  
**Global Growth Corporation, File No. 0-52342**  
**Juniper Growth Corporation, File No. 0-52344**  
**Lunar Growth Corporation, File No. 0-52340**  
**Pan Asian Corporation, File No. 0-52343**  
**Seven Seas Acquisition Corporation, File No. 0-52345**  
**Summit Growth Corporation. File No. 0-52346**

Dear Mr. Rozelle:

We have reviewed your filings and have the following comment. Please address the following comment in future filings. Confirm in writing that you will do so and explain to us how you intend to comply. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In our comment, we ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K/A for Fiscal Year Ended June 30, 2009

Section 302 Certification, Exhibit 31.1

1. We note that your certification did not conform to that in Item 601(b)(31) of Regulation S-K. In this regard, paragraph 4 did not include the introductory language regarding internal control over financial reporting and paragraph 4(b) was omitted. Please confirm to us in correspondence that you will conform your certifications to Item 601(b)(31) of Regulation S-K in future filings.

Please respond to this comment through correspondence via EDGAR within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comment and provides any requested information. Detailed letter greatly facilitates our review. Please understand that we may have additional comments after reviewing your response to our comment.

You may contact Steve Lo, Staff Accountant, at (202) 551-3394 or Ryan Milne, Accounting Branch Chief, at (202) 551-3688 if you have questions regarding these comments and related matters. Please contact me at (202) 551-3871 with any other questions.

Sincerely,

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services