



DIVISION OF
CORPORATION FINANCE
MAIL STOP 3561

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

March 22, 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 for the Fiscal Year Ended June 30, 2009 filed on October 8, 2009 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 completed our review of your Form 10-Ks and related filings and have no further comments at this time.

Sincerely,

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