



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

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

January 4, 2010

By U.S. Mail and Facsimile (713) 559-1304

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 November 24, 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**  
**Response Letter November 24, 2009**

Dear Mr. Rozelle:

We have reviewed your filings and response letter and have the following comments. 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 some of our comments, we may 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

Management's Report on Internal Control Over Financial Reporting, page 1

1. We note that management followed the approach set forth in the interpretative guidance (Release No. 34-55929) issued by the SEC. Please note that the interpretative guidance does not represent a framework. Confirm to us that management used a suitable, recognized control framework that is established by a body or group that has followed due-process procedures, including the broad distribution of the framework for public comment. An example of such a framework is COSO. Furthermore, confirm to us that management will disclose that framework in future filings. Refer to Section II.B.3.a. of SEC Release 33-8238 for additional guidance, available on our website at <http://www.sec.gov/rules/final/33-8238.htm>.

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 comments and provides any requested information. Detailed letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Raquel Howard, Staff Accountant, at (202) 551-3291 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