



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