



DIVISION OF
CORPORATION FINANCE

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

July 2, 2012

Via E-mail

William Tay
President and Chief Executive Officer
Artemis Acquisition Corp.
2000 Hamilton Street #943
Philadelphia, PA 19130

Re: Artemis Acquisition Corp.

Form 10

Filed April 30, 2012

File No. 000-54678

Hyperion Acquisition Corp.

File No. 000-54679

Kronos Ventures Corp.

File No. 000-54680

Neptune Acquisition Corp.

File No. 000-54681

Oceanus Acquisition Corp.

File No. 000-54682

Pacific Quest Ventures Corp.

File No. 000-54683

Dear Mr. Tay,

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie
Legal Branch Chief