UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 1729/August 27, 2014

ADMINISTRATIVE PROCEEDING File No. 3-16011

In the Matter of

IPKV HOLDINGS, INC.,
PAN ASIAN CORP.,
SEVEN SEAS ACQUISITION CORP.,
SOUTHERN GROWTH CORP.,
SUPERIOR GROWTH CORP., and
TRANSATLANTIC ACQUISITION CORP.

ORDER POSTPONING HEARING AND SCHEDULING PREHEARING CONFERENCE

On August 12, 2014, the Securities and Exchange Commission (Commission) issued an Order Instituting Administrative Proceedings (OIP) against IPKV Holdings, Inc., Pan Asian Corp., Seven Seas Acquisition Corp., Southern Growth Corp., Superior Growth Corp., and Transatlantic Acquisition Corp., (collectively, Respondents), pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Exchange Act). The OIP alleges that Respondents each have a class of securities registered with the Commission pursuant to Exchange Act Section 12(g) and are delinquent in their periodic filings, in violation of Exchange Act Section 13(a) and Rules 13a-1 and/or 13a-13 thereunder. A hearing is scheduled to commence on September 2, 2014. *IPKV Holdings, Inc.*, Admin. Proc. Rulings Release No. 1694, 2014 SEC LEXIS 2901 (Aug. 13, 2014).

A service declaration was filed on August 18, 2014, reflecting that the OIP was served on Respondents by August 15, 2014, in accordance with Commission Rule of Practice 141(a)(2)(ii). *See* 17 C.F.R. § 201.141(a)(2)(ii). Respondents' Answers are due within ten days of service of the OIP, or by August 28, 2014. *See* OIP at 3; 17 C.F.R. §§ 201.160(b), .220(b).

It is ORDERED that the hearing scheduled for September 2, 2014, is POSTPONED *sine die*, and a telephonic prehearing conference shall be held on September 12, 2014, at 10:30 a.m. EDT, if the proceeding has not been resolved by then.

James E. Grimes Administrative Law Judge