

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

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 1748/August 29, 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 TO SHOW CAUSE

On August 12, 2014, the Securities and Exchange Commission issued an Order Instituting Administrative Proceedings (OIP) against Respondents pursuant to Section 12(j) of the Securities Exchange Act of 1934. 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 telephonic prehearing conference is scheduled for September 12, 2014. *IPKV Holdings, Inc.*, Admin. Proc. Rulings Release No. 1729, 2014 SEC LEXIS 3061 (Aug. 27, 2014).

The Division of Enforcement filed a declaration on August 18, 2014, representing 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 were 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). As of today, Respondents have not filed Answers.

Accordingly, it is ORDERED that on or before September 8, 2014, Respondents shall SHOW CAUSE why this proceeding should not be determined against them for failure to file an Answer or otherwise defend this proceeding. *See* 17 C.F.R. §§ 201.155(a)(2), .220(f). If any of these Respondents fails to respond to this Order, it will be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. *See* OIP at 3; 17 C.F.R. § 201.155(a)(2).

James E. Grimes
Administrative Law Judge