

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

March 22, 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 for the Fiscal Year Ended June 30, 2009 filed on October 8, 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

Dear Mr. Rozelle:

We have completed our review of your Form 10-Ks and related filings and have no further comments at this time.

Sincerely,

Tia L. Jenkins Senior Assistant Chief Accountant Office of Beverages, Apparel and Health Care Services