



DIVISION OF  
CORPORATION FINANCE

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

August 5, 2014

Via E-mail

James Cassidy, Esq.  
President  
Fall Valley Acquisition Corporation, et al.  
215 Apolena Avenue  
Newport Beach, CA 92662

**Re: Fall Valley Acquisition Corporation  
Registration Statement on Form 10-12(g)  
Filed June 18, 2014  
File No. 000-55228**

**Summer Valley Acquisition Corporation  
File No. 000-55227**

**Spring Valley Acquisition Corporation  
File No. 000-55223**

**Winter Valley Acquisition Corporation  
File No. 000-55230**

**Surprise Valley Acquisition Corporation  
File No. 000-55226**

**Distant Valley Acquisition Corporation  
File No. 000-55225**

**Pretty Valley Acquisition Corporation  
File No. 000-55224**

**Sea Valley Acquisition Corporation  
File No. 000-55229**

Dear Mr. Cassidy:

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

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Fall Valley Acquisition Corporation, et al.  
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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/ Bryan J. Pitko* for

Jeffrey P. Riedler  
Assistant Director