

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 78496 / August 8, 2016

Admin. Proc. File No. 3-17258

In the Matter of

CHINA UNISTONE ACQUISITION CORP. and
IDEAL RESTAURANT GROUP, INC.

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by China Unistone Acquisition Corp. or Ideal Restaurant Group, Inc., and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,¹ that the initial decision of the administrative law judge has become the final decision of the Commission with respect to China Unistone Acquisition Corp. and Ideal Restaurant Group, Inc.² The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registrations of each class of registered securities of China Unistone Acquisition Corp. and Ideal Restaurant Group, Inc., are revoked

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields
Secretary

¹ 17 C.F.R. § 201.360(d).

² *China Unistone Acquisition Corp. and Ideal Rest. Grp., Inc.*, Initial Decision Release No. 1029 (June 22, 2016), 114 SEC Docket 08, 2016 WL 4035555. The Central Index Key numbers are: 1294248 for China Unistone Acquisition Corp.; and 1556276 for Ideal Restaurant Group, Inc.