UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 83260 / May 16, 2018

Admin. Proc. File No. 3-18152

In the Matter of

CHINA PRECISION STEEL, 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 Precision Steel, 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 Precision Steel, Inc.² The order contained in that decision is hereby declared final. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registration of each class of registered securities of China Precision Steel, Inc., is hereby revoked. The revocation is effective as of May 17, 2018.

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 Precision Steel, Inc., and Golden River Res. Corp., Initial Decision Release No. 1235 (Feb. 21, 2018), 118 SEC Docket 16, 2018 WL 993660. The stock symbol and Central Index Key number for China Precision Steel, Inc., is CPSL and 1044577.