

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 3907/June 9, 2016

ADMINISTRATIVE PROCEEDING  
File No. 3-17258

In the Matter of

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

ORDER TO SHOW CAUSE

On May 24, 2016, the Securities and Exchange Commission issued an order instituting proceedings (OIP) pursuant to Section 12(j) of the Securities Exchange Act of 1934, alleging that Respondents have securities registered with the Commission and are delinquent in their periodic filings. Respondents were served with the OIP by May 26, and their answers were due June 8, 2016. *China Unistone Acquisition Corp.*, Admin. Proc. Rulings Release No. 3882, 2016 SEC LEXIS 1911 (ALJ May 31, 2016). To date, Respondents have not filed answers.

Accordingly, Respondents are ORDERED to SHOW CAUSE by no later than June 20, 2016, why the registrations of their securities should not be revoked by default due to their failures to file answers or otherwise defend this proceeding. Any Respondent that fails to respond to this order will be deemed in default and the registration of its securities will be revoked. OIP at 3; 17 C.F.R. §§ 201.155(a)(2), .220(f).

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Jason S. Patil  
Administrative Law Judge