UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 81234 / July 27, 2017

Admin. Proc. File No. 3-17868

In the Matter of

INTERNATIONAL METALS ACQUISITION CORP. (n/k/a NIAGARA LASALLE CORP.)

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 the Division of Enforcement 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 International Metals Acquisition Corp. (n/k/a Niagara LaSalle Corp.). ² The order contained in that decision is hereby declared final. The initial decision ordered that the proceeding against International Metals Acquisition Corp. (n/k/a Niagara LaSalle Corp.) is dismissed.

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 GCA I Acquisition Corp., Int'l Metals Acquisition Corp. (n/k/a Niagara LaSalle Corp.), Syprus, Inc. (n/k/a Ricky's Holdings, Inc.), and Unity One Capital, Inc., Initial Decision Rel. No. 1135 (May 12, 2017), 116 SEC Docket 14, 2017 WL 2000697.