



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2014

Via U.S. mail

Kyle Floyd  
Chief Executive Officer  
International Metals Streaming Corp.  
12303 Airport Way, Suite 200  
Broomfield, Colorado 80021

**Re: International Metals Streaming Corp.  
Item 4.01 Form 8-K  
Filed June 13, 2014  
File No. 333-182629**

Dear Mr. Floyd:

We issued comments on the above captioned filing on June 17, 2014. On August 4, 2014, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

If you have any questions, please call me at (202) 551-3624.

Sincerely,

/s/ Heather Clark

Heather Clark  
Staff Accountant