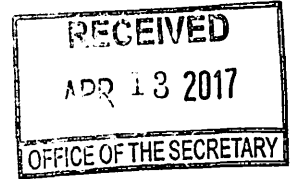


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING
File No. 3-17868

In the Matter of

GCA I Acquisition Corp., *et al.*

Respondents.

**DIVISION OF ENFORCEMENT'S BRIEF CONCERNING RESPONDENT
INTERNATIONAL METALS CORP. (n/k/a NIAGARA LASALLE CORP.)**

The Division of Enforcement ("Division"), by counsel, pursuant to the Court's Order of March 17, 2017, hereby states its position as to the Respondent International Metals Acquisition Corp. (n/k/a Niagara LaSalle Corp.) ("International Metals") pursuant to the Court's order of March 17, 2017.

The Division conducted additional research and conferred with the Division of Corporation Finance on this matter, and the Divisions determined that International Metals acquired Niagara Cold Drawn Corp, a Delaware corporation ("Niagara-Delaware") in a reverse-merger, which led to International Metals changing its name to Niagara Corporation and later Niagara LaSalle Corp. Prior to the merger, Niagara-Delaware did not have a class of securities registered pursuant to Exchange Act Section 12. After the reverse merger, International Metals continued to file periodic reports until filing a Form 15 on April 28, 2004.

The confusion in this case arose from International Metals' apparently inadvertent filing of many of its periodic reports and other filings under the CIK number of an

entirely separate and unrelated company named Niagara Corporation, a Florida corporation (“Niagara-Florida”) (CIK No. 710976, SEC File No. 0-18101). International Metals had separate CIK and SEC file numbers (CIK No. 907116, File No. 0-22206), but all of its filings made after May 16, 1995 (including its 2004 Form 15) were made under Niagara-Florida’s CIK number. This made it appear that International Metals was delinquent under its own CIK number. The accompanying Declaration of David S. Frye in Support of the Division of Enforcement’s Brief Concerning Respondent International Metals Corp. (n/k/a Niagara LaSalle Corp.) sets forth a full description of the foregoing and attaches supporting documents.

Based on the foregoing, we believe that the case against International Metals should be dismissed for lack of jurisdiction.

Dated: April 13, 2017

Respectfully submitted,



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Neil J. Welch, Jr. (202) 551-4731
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Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-6010

COUNSEL FOR
DIVISION OF ENFORCEMENT

CERTIFICATE OF SERVICE

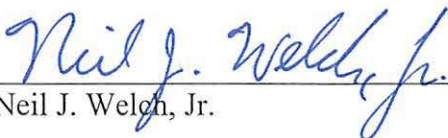
I hereby certify that true copies of the Division of Enforcement's Brief Concerning Respondent International Metals Corp. (n/k/a Niagara LaSalle Corp.), Declaration of David S. Frye in Support thereof, and accompanying exhibits, were served on the following on this 13th day of April, 2017, in the manner indicated below:

By Hand:

The Honorable Cameron Elliot
Administrative Law Judge
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-2557

By First Class Mail:

International Metals Acquisition Corp.
(n/k/a Niagara LaSalle Corp.)
667 Madison Ave.
New York, NY 10021


Neil J. Welch, Jr.