

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

Administrative Proceedings Rulings
Release No. 5185 / October 18, 2017

Administrative Proceeding
File No. 3-18210

In the Matter of

**Icon Vapor, Inc.,
POWRtec International Corp.,
Silvergraph International, Inc.,
and
Walter Energy, Inc. (n/k/a New
WEI, Inc.)**

Order to Show Cause

On September 25, 2017, the Securities and Exchange Commission issued an order instituting proceedings (OIP) against Respondents under Section 12(j) of the Securities Exchange Act of 1934.

I previously found that Respondents were served with the OIP by September 28, 2017, and their answers were due by October 11, 2017. *Icon Vapor, Inc.*, Admin. Proc. Rulings Release No. 5150, 2017 SEC LEXIS 3231 (ALJ Oct. 10, 2017). To date, Respondents have not answered.

I ORDER that by October 30, 2017, each Respondent shall SHOW CAUSE why the registration of its securities should not be revoked by default due to its failure to file an answer or otherwise defend this proceeding. If a Respondent fails to respond to this order, attend the prehearing conference scheduled for October 27, 2017, at 2:00 p.m. EDT, or otherwise defend the proceeding, it will be deemed in default and the registration of its securities will be revoked. OIP at 3; 17 C.F.R. §§ 201.155(a)(1)–(2), .220(f), .221(f).

James E. Grimes
Administrative Law Judge