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

Administrative Proceedings Rulings Release No. 5303 / December 7, 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.)

Notice to the Parties and Order Following Remand

Following issuance of the initial decision in this case, the Securities and Exchange Commission remanded this and every case pending before it on appeal. *See Pending Admin. Proc.*, Securities Act of 1933 Release No. 10440, 2017 SEC LEXIS 3724 (Nov. 30, 2017). The order is available at https://www.sec.gov/litigation/opinions/2017/33-10440.pdf. In the order, the Commission directed me to take certain actions in this proceeding.

The parties are directed to review the Commission's decision in the order. Consistent with the order, the parties are granted "until January 5, 2018 to submit any new evidence the parties deem relevant to [my] reexamination of the record." *Pending Admin. Proc.*, 2017 SEC LEXIS 3724, at *3. Any party that submits new evidence must contemporaneously file a brief explaining the relevance, materiality, and reliability of the evidence submitted. *See* 17 C.F.R. § 201.320(a). The brief should also address whether I should "ratify or revise in any respect" any action I have taken in this proceeding. *Pending Admin. Proc.*, 2017 SEC LEXIS 3724, at *3; *see Wilkes-Barre Hosp. Co. v. NLRB*, 857 F.3d 364, 371–72 (D.C. Cir. 2017). If a party declines to submit evidence, it may nonetheless submit a brief no later than January 5, 2018, addressing whether I should "ratify or revise in any respect" any action I have taken in this proceeding. A party's brief may not exceed

4,000	words	in	length.	A	party	may	file	a	brief	in	opposition,	not	to	exceed
2,500	words,	by	Januar	y 1	6, 201	8.								

James E. Grimes Administrative Law Judge