

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

Administrative Proceedings Rulings
Release No. 5542 / January 26, 2018

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 Ratifying Prior Actions

The Securities and Exchange Commission remanded this case and directed me to take certain actions.¹ Consistent with the Commission's remand order, I gave the parties "until January 5, 2018 to submit any new evidence [they] deem relevant to [my] reexamination of the record."² The Division of Enforcement filed a letter asking me to ratify all decisions issued in this case. Respondents did not respond to my order or the Division's letter.

I have reconsidered the record in this proceeding. Based on that reconsideration, I RATIFY all prior actions taken by an administrative law

¹ The Commission instructed me to reconsider the record and all prior actions by an administrative law judge, allow the parties to submit any new, relevant evidence, and issue an order ratifying or revising all prior actions. *Pending Admin. Proc.*, Securities Act of 1933 Release No. 10440, 2017 SEC LEXIS 3724, at *2-3 (Nov. 30, 2017).

² *Icon Vapor, Inc.*, Admin. Proc. Rulings Release No. 5303, 2017 SEC LEXIS 3913, at *1 (ALJ Dec. 7, 2017) (quoting *Pending Admin. Proc.*, 2017 SEC LEXIS 3724, at *3).

judge in this proceeding. I decline to revise any prior action. The process contemplated by the Commission's remand order is complete.

James E. Grimes
Administrative Law Judge