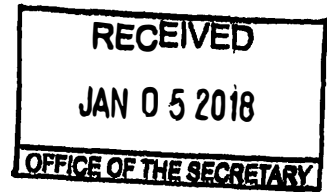




UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F STREET N.E.  
WASHINGTON, D.C. 20549



DIVISION OF ENFORCEMENT

DIRECT DIAL: (202) 551-7165

January 5, 2018

The Honorable Brenda P. Murray  
Chief Administrative Law Judge  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-2557

Re: *Canso Enterprises Ltd. et al.* (Admin. Proc. Nos. 3-17984 through 3-17989)

Dear Judge Murray:

We are in receipt of your Order dated December 13, 2017, in the above-captioned proceedings. At this time, we do not intend to submit additional evidence relevant to your reexamination of the record. However, we respectfully submit the following:

On November 30, 2017, the Commission issued an order ratifying the prior appointment of its administrative law judges to preside over administrative proceedings. *See In re: Pending Administrative Proceedings*, Securities Act Release No. 10440 (Nov. 30, 2017). As applied to this proceeding, the order directs the administrative law judge to determine, based on a de novo reconsideration of the full administrative record, whether to ratify or revise in any respect all prior actions taken by any administrative law judge during the course of this proceeding. *Id.* at 1-2.

It is well established that subsequent ratification of an earlier decision rendered by an unconstitutionally appointed officer remedies any alleged harm or prejudice caused by the violation. *See Doolin Sec. Sav. Bank, F.S.B. v. Office of Thrift Supervision*, 139 F.3d 203, 213-14 (D.C. Cir. 1998); *FEC v. Legi-Tech, Inc.*, 75 F.3d 704, 707-09 (D.C. Cir. 1996). And that principle applies whether or not the ratifying authority is the same person who made the initial decision, so long as “the ratifier has the authority to take the action to be ratified,” and, “with full knowledge of the decision to be ratified,” makes a “detached and considered affirmation of th[at] earlier decision.” *Advanced Disposal Services East, Inc. v. NLRB*, 820 F.3d 592, 602-03 (3d Cir. 2016).

Accordingly, to implement this remedy, the administrative law judge should conduct a de novo review of the administrative record, engage in an independent evaluation of the merits through the exercise of detached and considered judgment, and then determine whether prior actions should be ratified and thereby affirmed. This process ensures “that the ratifier does not blindly affirm the earlier decision without due consideration.” *Advanced Disposal Services East*, 820 F.3d at 602-03.

The Division submits that the previous decisions issued by an administrative law judge in this proceeding, including the initial decision issued on July 26, 2017, were well-founded and respectfully requests that they be ratified. To that end, the Division attaches a proposed draft order to this letter.

Kind Regards,

A handwritten signature in black ink, appearing to read 'B. Vann', with a horizontal line extending to the right.

**Brian Vann**  
Senior Counsel

**Enclosure:** Proposed Draft Order Ratifying and Affirming Prior Actions  
Certificate of Service

**CC (w/Encls):** All parties listed on the attached Certificate of Service

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release Nos.

ADMINISTRATIVE PROCEEDING  
File Nos. 3-17984 through 3-17989

In the Matter of

**CANSO ENTERPRISES LTD.,  
PRIVUZ,  
UNIVERSAL MOVERS CORP.,  
LORILAY CORP.,  
FORMOUS CORP., and  
LION PRINT CORP.**

**[PROPOSED DRAFT]  
ORDER RATIFYING AND  
AFFIRMING PRIOR ACTIONS**

After a de novo review and reexamination of the record in these proceedings, I have reached the independent decision to ratify and affirm all prior actions made by an administrative law judge in these proceedings, including the initial decision issued on July 26, 2017. This decision to ratify and affirm is based on my detached and considered judgment after an independent evaluation of the merits.

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Brenda P. Murray  
Chief Administrative Law Judge

## CERTIFICATE OF SERVICE

I hereby certify that an original and three copies of the foregoing letter and proposed draft Order were filed with the Securities and Exchange Commission, Office of the Secretary, 100 F Street, N.E., Washington, DC 20549-9303, and that a true and correct copy has been served in the form indicated below, on this 5th of January, 2018, on the following persons entitled to notice:

The Honorable Brenda P. Murray  
Chief Administrative Law Judge  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-2557  
***Service by Email: ALJ@sec.gov***

Canso Enterprises, Ltd.  
c/o State Agent and Transfer Syndicate, Inc.  
Registered Agent for Canso Enterprises, Ltd.  
112 North Curry Street  
Carson City, NV 89703-4934  
***Service by UPS Next Day Delivery***


Privoz  
c/o State Agent and Transfer Syndicate, Inc.  
Registered Agent for Privoz  
112 North Curry Street  
Carson City, NV 89703-4934  
***Service by UPS Next Day Delivery***

Universal Movers Corp.  
c/o Eastbiz.com  
Registered Agent for Universal Movers, Corp.  
5348 Vegas Drive  
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3773 Howard Hughes Pkwy  
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***Service by UPS Next Day Delivery***



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Brian D. Vann, Esq.