

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

September 25, 2017

In the Matter of

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

File No. 500-1

ORDER OF SUSPENSION OF TRADING

It appears to the Securities and Exchange Commission (“Commission”) that there is a lack of current and accurate information concerning the securities of Icon Vapor, Inc. (“ICNVQ¹”) (CIK No. 1563915), a defaulted Nevada corporation located in San Diego, California with a class of securities registered with the Commission pursuant to Securities Exchange Act of 1934 (“Exchange Act”) Section 12(g) because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended September 30, 2015. On June 27, 2017, the Commission’s Division of Corporation Finance (“Corporation Finance”) sent a delinquency letter to ICNVQ requesting compliance with its periodic filing requirements, but ICNVQ did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of EDGAR Filer Manual). As of September 5, 2017, the common stock of ICNVQ was quoted on OTC Link operated by OTC Markets Group Inc. (formerly “Pink Sheets”) (“OTC Link”), had five market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

¹ The short form of each issuer’s name is also its stock symbol.

It appears to the Commission that there is a lack of current and accurate information concerning the securities of POWRtec International Corp. (“POWT”) (CIK No. 1387673), a void Delaware corporation located in Sunnyvale, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g) because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended September 30, 2015. On June 27, 2017, Corporation Finance sent a delinquency letter to POWT requesting compliance with its periodic filing requirements, but POWT did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of EDGAR Filer Manual). As of September 5, 2017, the common stock of POWT was quoted on OTC Link, had five market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

It appears to the Commission that there is a lack of current and accurate information concerning the securities of Silvergraph International, Inc. (“SVGP”) (CIK No. 1115975), a Nevada corporation located in San Diego, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g) because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-K for the period ended December 31, 2014. On June 27, 2017, Corporation Finance sent a delinquency letter to SVGP requesting compliance with its periodic filing requirements, but SVGP did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of EDGAR Filer Manual). As of September 5, 2017, the common stock of SVGP was quoted on OTC Link, had two market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

It appears to the Commission that there is a lack of current and accurate information concerning the securities of Walter Energy, Inc. (n/k/a New WEI, Inc.) (“WLTGQ”) (CIK No. 837173), a delinquent Delaware corporation located in Birmingham, Alabama with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g) because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended September 30, 2015. On July 24, 2017, Corporation Finance sent a delinquency letter to WLTGQ requesting compliance with its periodic filing requirements, but WLTGQ did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of EDGAR Filer Manual). As of September 5, 2017, the common stock of WLTGQ was quoted on OTC Link, had nine market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed companies. Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed companies is suspended for the period from 9:30 a.m. EDT on September 26, 2017, through 11:59 p.m. EDT on October 9, 2017.

By the Commission.

Brent J. Fields
Secretary