

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 2544/April 15, 2015

ADMINISTRATIVE PROCEEDING  
File No. 3-15974

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In the Matter of

NATURAL BLUE RESOURCES, INC., :  
JAMES E. COHEN, and : ORDER ADMITTING EXHIBITS  
JOSEPH A. CORAZZI :

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The Securities and Exchange Commission instituted this proceeding with an Order Instituting Proceedings on July 16, 2014, pursuant to Sections 8A of the Securities Act of 1933 and 15(b) and 21C of the Securities Exchange Act of 1934. Hearing sessions as to James E. Cohen (Cohen) and Joseph A. Corazzi were held from February 9 to February 19, 2015, in Washington, DC, and the hearing was closed on February 19, 2015.<sup>1</sup>

This Order admits, *nunc pro tunc*, exhibits offered by the Division of Enforcement and Cohen at the hearing, as listed in the attachments, and closes the record of evidence.

IT IS SO ORDERED.

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Carol Fox Foelak  
Administrative Law Judge

Attachments: Division of Enforcement's List of Exhibits  
Respondent James Cohen's List of Exhibits

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<sup>1</sup> The proceeding has ended as to Natural Blue Resources, Inc. *Natural Blue Res., Inc.*, Initial Decision Release No. 710, 2014 SEC LEXIS 4485 (A.L.J. Nov. 26, 2014).

Division of Enforcement List of Exhibits

<b>Trial Exhibit #</b>	<b>IT Ex. #</b>	<b>Date</b>	<b>Description (N.b., Emails include attachments if any)</b>	<b>Doc ID / Beginning Bates #</b>
<b>8</b>		1/1/08	Capital Associates Inc. Izzaroc LLC Commodity Trading Advisor Disclosure Document	
<b>9</b>	97	3/6/09	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000273
<b>10</b>	112	3/17/09	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Cohen-E-0014693
<b>11</b>		3/19/09	Email Cohen to Corazzi re: EIN has been issued	SEC-Cohen-E-0001837
<b>12</b>		4/1/09	Email Corazzi to Anaya cc Cohen re: draft 2 doc	SEC-Cohen-E-0008255
<b>13</b>		4/4/09	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000287
<b>14</b>		4/7/09	Email Anaya to Corazzi cc Cohen re: Natural Blue -- NM organization	SEC-Cohen-E-0009712
<b>16</b>		4/7/09	Cohen to Corazzi, Anaya, Pelosi Fwd: Fw: Natural Blue	SEC-Pelosi-E-0002990
<b>17</b>		4/13/09	Email Anaya to Corazzi and Cohen re: NATURAL BLUE RESOURCES INC NEED TONEY SIG	SEC-Cohen-E-0002441
<b>18</b>		4/13/09	Email Corazzi to Anaya re: Datameg Acquires Natural Blue Resources Inc. pmv doc	SEC-Cohen-E-0005788
<b>19</b>		4/14/09	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000295
<b>20</b>		4/28/09	Waiver of Potential Conflicts of Interest While Acting for Datameg Corporation and Natural Blue Resources, Inc.	PMV2
<b>23</b>		7/23/09	Anaya to McPherson Email cc Cohen, Corazzi, Pelosi re: Need to Pay this by Wire	SEC-Cohen-E-0009716
<b>24</b>		8/1/09	Minutes of Board of Directors of Natural Blue Resources, Inc. (DE)	SEC-CFR-E-0000231
<b>25</b>		8/7/09	Email Anaya to Robert Tew cc Pelosi, Cohen FW: Natural Blue	SEC-Alpine-E-0001141
<b>26</b>		8/11/09	Burshan to Murphy, Pelosi, Anaya, and Kim email, cc Cohen, Vuksich, Vaught re: Meeting images, attaching NBR Board meeting powerpoint and notes	SEC-Pelosi-E-0000310
<b>27</b>		8/12/09	Email Cohen to Robert Tew Re: Test	SEC-Alpine-E-0001156
<b>29</b>	176	8/27/09	NTUR My Files Anywhere Index	PMV-E-46 54
<b>30</b>		9/3/09	Cohen to Anaya, Pelosi, Patricia Cohen	SEC-Pelosi-E-0001858

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<b>Trial Exhibit # #</b>	<b>IT Ex.</b>	<b>Date</b>	<b>Description (N.b., Emails include attachments if any)</b>	<b>Doc ID / Beginning Bates #</b>
33		10/9/09	Anaya to Cruickshank, Cohen cc Pelosi re: EcoWave Wire Instructions	SEC-Pelosi-E-0003035
34		10/9/09	Cohen to Murphy, Pelosi, Vuksich, Anaya, Corazzi email re: NTUR/DTMG Questions	SEC-Pelosi-E-0000252
36		10/14/09	Baker Hostetler engagement letter with Natural Blue Resources	JD_001
37		10/14/09	Email from Corazzi to Burshan, Murphy, Kim email, cc Pelosi, Anaya re: Directory	SEC-Pelosi-E-0000658
42		11/4/09	Pelosi to Anaya, Murphy, Kim re: Jim Cohen and Consulting Agreement	SEC-Pelosi-E-0001195
43	98	11/9/09	Natural Blue Resources, Inc. Engagement and Advisory Fee Agreement	SEC-Anaya_Toney-E-0001451
44	99	11/14/09	Natural Blue Resources Advisory and Management Fee Agreement	SEC-Anaya_Toney-E-0001454
45	138	11/15/09	Anaya to Painter cc Corazzi and Cohen re: Signed Agreement	SEC-EMC-0000009
46		11/19/09	Anaya to Pelosi and Murphy FW: Steel Deal Final	SEC-Pelosi-E-0001131
47		11/19/09	Anaya to Pelosi, Murphy cc Kim re: Page Two -- Genergy/Print	SEC-Pelosi-E-0001178
49		11/19/09	Anaya to Pelosi and Murphy cc Kim email re: GENERGY/PRINT AGREEMENT	SEC-Pelosi-E-0001138
50		11/19/09	Anaya to Pelosi, Murphy, cc Kim re: URGENT -- Cohen/Corazzi Agreements	SEC-Pelosi-E-0001215
53		11/30/09	Murphy to Cohen, Pelosi, Anaya, Kim	SEC-Pelosi-E-0003075
54		11/30/09	Murphy to Cruickshank cc Pelosi, Anaya	SEC-Pelosi-E-0001446
55		12/11/09	Anaya to Kim, Murphy, Pelosi re: Oct 2009 Financials attached	SEC-Pelosi-E-0001175
59		12/29/09	Corazzi email to Bartell re: Modaz (attaching form)	Modaz-P-0000037-40
64		1/28/10	Baker Hostetler invoice to Natural Blue Resources	JD_029
65		2/5/10	Anaya to Painter cc Cohen and Corazzi re: Input for your listing news next week	SEC-Cohen-E-0002111

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66		2/10/10	Agreement between Modaz and Corazzi, Re: NTUR stock issued to Modaz	SEC-FINRA-E-0000053
69	174	2/19/10	Legal Bills to Datameg and NTUR from Paul M. Vuksich	PMV 15 et seq
71		3/10/10	NTUR stock certificate for Elizabeth Flaherty	SEC-Fidelity-E-0002418
73		4/1/10	Email Anaya to Corazzi re: FW: purchase	SEC-Anaya_Toney-E-0003687
74		4/2/10	email Anaya to Nancy, Re: accepted form type 10-K	SEC-Anaya_Toney-E-0003714
75		4/2/10	Form 10-K year ended December 31,2009 (filed 4/2/10)	
77		4/5/10	Email Anaya to Corazzi re: see Paul below ... Jim's attached	SEC-Anaya_Toney-E-0003785
78		4/12/10	Anaya to Corazzi and Cohen re: Legal Fees	SEC-Anaya_Toney-E-0002739
80		4/26/10	Pelosi to Anaya and Decker re: Stock Certificates	SEC-Pelosi-E-0001232
81		4/27/10	Natural Blue Steel Term Sheet email from Jason Saltsberg to James Cohen Sr	SEC-Cohen-E-0001817
82		4/28/10	Minutes of Board of Directors of Natural Blue Resources, Inc.	NBR0337
83		4/29/10	Anaya to Corazzi cc Cruickshank re: term sheet	SEC-Anaya_Toney-E-0004401
84		5/14/10	Form 10-Q quarterly period ended March 31, 2010 (filed 5/14/10)	
85		5/17/10	Email Anaya to Corazzi re: hunt	SEC-Anaya_Toney-E-0005299
87		5/19/10	Email Anaya to Corazzi re: LETS CHAT TONIGHT. NEED UPDATES. THANKS.	SEC-Anaya_Toney-E-0005371
88		5/28/10	Email Anaya to Cohen, Corazzi cc Rountree re: PELOSI	SEC-Cohen-E-0008688
89		6/22/10	Anaya to Cruickshank and McCall cc Rountree re: Stock Issuance - \$62,500	SEC-Anaya_Toney-E-0006777
90		6/22/10	Anaya to Corazzi and Cohen re: PCAOB \$909 bills -- Other Invoices	SEC-Anaya_Toney-E-0006782
91		6/24/10	Anaya to Corazzi and Cohen re: FW: Removing restriction from NTUR shares	SEC-Cohen-E-0001449
92		7/2/10	Anaya to Cohen FW: Ecowave	SEC-Cohen-E-0001010
94		8/5/10	email Anaya to Paul Whitford & John McCall, Re: Company Review	SEC-Anaya_Toney-E-0002754

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95	132	8/6/10	Corazzi to Anaya cc Cohen re: June 10Q updates needed	
96		8/12/10	Anaya to Hand, Corazzi, Cohen re: 10Q-Any additional comments	SEC-Cohen-E-0005007
97		8/13/10	Form 10-Q quarterly period ended June 30, 2010 (filed 8/13/10)	
98		8/13/10	Corazzi to Anaya re 10Q -- Any Additional Comments?	
99		8/13/10	Anaya to Cohen, cc Corazzi re: FW: Payroll	SEC-Cohen-E-0007570
100		8/22/10	Corazzi to Cohen Fwd: Operating Procedures, Financial Transactions	Sec-Cohen-E-0000591
101		8/22/10	Corazzi to Hunt cc Cohen Fwd: Operating Procedures, Financial Transactions	SEC-Cohen-E-0000593
102		8/22/10	Corazzi to Hunt cc Cohen Re: Operating Procedures	SEC-Cohen-E-0002537
104		9/1/10	Cohen to Anaya ("and Steve" -- Rountree not copied) re: Corazzi-Cohen Agreements	SEC-Anaya_Toney-E-0001334
105	154	9/1/10	Newport Coast Securities Statements of Account for Joseph A. Corazzi	
106		9/2/10	Anaya to Cohen re: Corazzi-Cohen Agreements	SEC-Anaya_Toney-E-0008321
107		9/6/10	Email Anaya to McPherson, Cruickshank cc Cohen, Hand, Rountree, Whitford, McCall	SEC-Cohen-E-0005214
108		9/16/10	Anaya to Cohen re: Addressing Crucial Issues	SEC-Anaya_Toney-E-0002772
109		9/16/10	Email Anaya to Cohen re: FW: Assistance in Preparing Spreadsheets	SEC-Cohen-E-0002045
110		9/16/10	Anaya to Cohen re: Addressing Crucial Issues	SEC-Anaya_Toney-E-0002772
111		9/16/10	Anaya to Cohen re: Management	SEC-Anaya_Toney-E-0002758
112		9/16/10	Anaya to Cohen re: Walter & Related Accounting Item	SEC-Anaya_Toney-E-0002759
113		9/19/10	Email Anaya to Cohen cc Corazzi, Hunt, Cohen, Rountree	SEC-Cohen-E-0009484
114		9/20/10	Anaya to Corazzi (forwarded to Perry) re: FW: Documents	SEC-Anaya_Toney-E-0000258
115		9/20/10	Anaya to Whitford cc Rountree FW: current affairs (forwarding Cohen/McCall email)	SEC-Anaya_Toney-E-0002785

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116		9/20/10	Anaya to Corazzi re: 2 items... ABC	SEC-Anaya_Toney-E-0002248
117		9/20/10	Anaya to Cohen cc: McCall Re: current affairs	SEC-Anaya_Toney-E-0002780
118		9/21/10	Anaya to Corazzi, Cohen and Hunt re: Natural Blue Steel -- Go Forward Plan	SEC-Anaya_Toney-E-0003489
119		9/21/10	From Anaya to Hunt email with Corazzi re: Going Forward	SEC-Anaya_Toney-E-0008522
120		9/27/10	Email Anaya to Corazzi, cc: Cohen re: Press Release	SEC-Cohen-E-0008830
121		9/27/10	Anaya to Corazzi, Hunt, Cohen re: NBS Press Release	SEC-Cohen-E-0005605
122		9/27/10	Anaya to Corazzi cc Cohen re: Press Release	SEC-Cohen-E-0008830
123		9/28/10	email Cohen to Corazzi re: Loans/Promissory Notes	SEC-Cohen-E-0002050
124		10/1/10	Email Anaya to Corazzi FW: email (from Cohen)	SEC-Anaya_Toney-E-0008771
125		10/3/10	Email Anaya to Cohen cc Corazzi re: Accounting Records in Florida	SEC-Cohen-E-0005097
126		10/19/10	Anaya to Corazzi and Cohen FW: S-8 Filing - Prior Auditors	SEC-Cohen-E-0007710
128		10/29/10	Anaya to Cohen and Corazzi FW: Audit Consent - S-8 Filing	SEC-Cohen-E-0000910
129		10/31/10	Anaya to Cohen and Corazzi FW: Blue Steel	SEC-Cohen-E-0000962
130		11/3/10	Email Anaya to Cohen and Corazzi (FW Audit Consent - S-8 Filing)	SEC-Cohen-E-0000911
134		11/11/10	Form 10-Q quarterly period ended September 30, 2010 (filed 11/22/10)	
137		11/20/10	Cohen to Corazzi re Fwd: FW: S-8 Stock -- Natural Blue Resources Inc.	SEC-Cohen-E-0000380
138		11/20/10	Cohen to Corazzi re S-8 Stock -- Natural Blue Resources, Inc.	Sec-Cohen-E-0000626
139		11/21/10	Anaya to Corazzi and Cohen re: 10-Q Final Draft	SEC-Cohen-E-0000045
140		11/21/10	Anaya to Cohen and Corazzi re: Ron Silberstein	SEC-Cohen-E-0002792
141		11/22/10	Corazzi to Cohen re: ACCEPTED FORM TYPE 10-Q	SEC-Cohen-E-0000174
142		11/22/10	Cohen to Anaya cc Corazzi re: 10-Q Final Draft	SEC-Cohen-E-0001891
144		12/8/10	Corazzi to Anaya re: Closing Down Print Responsibly	SEC-Anaya_Toney-E-0009665
145		1/1/11	Bank of America monthly statement January 2011	SEC-Anaya_Toney-E-0000366
147	134	1/10/11	Corazzi to Anaya email re: Atlantic International	

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<b>148</b>		1/10/11	Anaya to Hand, forwarding chain b/t Anaya and Corazzi re: Proposed Joint Venture	SEC-Anaya_Toney-E-0009992
<b>149</b>	149	1/14/11	Corazzi to Ross email re: Ross docs	
<b>150</b>		1/14/11	Email Corazzi to Ross cc Perry, Cohen Re: \$20M	SEC-Watch Harbor-E-0022191
<b>151</b>	136	1/14/11	Corazzi to Fernandez re: Natural Blue Steel Page	
<b>152</b>		1/15/11	Email Perry to Corazzi cc Cohen, Ross re: \$20M	SEC-Watch Harbor-E-0022193
<b>153</b>		1/16/11	Anaya to Cohen cc Corazzi, Whitford, Rountree re: Peters Road/PrismOne Stock Sales/Blue Earth Solutions	SEC-Anaya_Toney-P-0000149
<b>154</b>		1/17/11	Email Anaya to Corazzi re: various	SEC-Anaya_Toney-E-0010228
<b>155</b>	139	1/17/11	Corazzi to Fernandez re: [untitled]	
<b>156</b>		1/18/11	Corazzi to Anaya cc Cohen re: Draft Press Release -- NTUR/Atlantic	SEC-Cohen-E-0001961-63
<b>157</b>		1/20/11	Anaya to Cohen cc Corazzi RE: Draft	SEC-Anaya_Toney-E-0010366
<b>158</b>		1/20/11	Email Anaya to Cohen cc Corazzi RE: here is a new draft	SEC-Cohen-E-0009542
<b>159</b>		1/21/11	Email Anaya to Cohen	SEC-Cohen-E-0009547
<b>160</b>		1/21/11	Email Corazzi to Ross cc Perry, Cohen re: all ok	SEC-Watch Harbor-E-0022245
<b>161</b>		1/21/11	Email Ross to Corazzi, Cohen, Perry, Star Funding	SEC-Watch Harbor-E-0034911
<b>163</b>		1/21/11	Email chain from Cohen to Corazzi w/emails from Tecce and other lawyers for Atlantic	SEC-Cohen-E-0000407
<b>164</b>		1/24/11	Email Anaya to Cohen cc Corazzi re: doc	SEC-Anaya_Toney-E-0010484
<b>165</b>		1/22/11	Email Corazzi to Ross cc Perry, Cohen re: NCND	SEC-Watch Harbor-E-0022246
<b>166</b>	4	1/23/11	Agreement between Watch Harbor Asset Management LLC and Natural Blue Resources, Inc.	
<b>167</b>		1/23/11	Anaya to Corazzi cc Cohen re: FW: Urgent: SEC Filing- Approval of Press Release	SEC-Cohen-E-0001762
<b>168</b>		1/23/11	Agreement between Natural Blue Resources, Inc. and Atlantic Acquisitions LLC and Atlantic Dismantling	NBR0083
<b>169</b>		1/24/11	Anaya to Cohen and Corazzi cc Whitford re: Status Check	SEC-Anaya_Toney-P-0000193
<b>170</b>		1/24/11	Cohen to Painter re: release	SEC-Cohen-E-0001882

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171		1/24/11	Corazzi to Cohen, Anaya re: Fwd: order	SEC-Cohen-E-0006472
173		1/25/11	Anaya to Hand, Cohen, Corazzi, Rountree cc Whitford re: 8-k	SEC-Cohen-E-0009009
174		1/25/11	Montalto to Anaya re: assignment of contracts	NBR0363
175	15	1/25/11	Press Release: "Natural Blue Resources, Inc. Announced Today the Signing of Two Key Agreements to Advance the Growth, Business Interests, and Future Expected Profitability of the Companies."	
176		1/25/11	Anaya to Hand, Cohen, Corazzi, Rountree cc Whitford re: 8-k	SEC-Cohen-E-0009009
177		1/25/11	Email Omer to Cohen re: Natural Blue Resources Inc. Event	SEC-Cohen-E-0002417
178		1/26/11	Anaya to Corazzi and Cohen FW: Target Date - Completion of Atlantic/Watch Harbor Transactions	SEC-Cohen-E-0007772
179		1/26/11	Anaya to Corazzi, cc Cohen re: Jehu Hand -- Resignation?	SEC-Cohen-E-0008143
180	150	1/26/11	Anaya to Corazzi cc Cohen and Whitford re: Status Check	
181		1/26/11	Corazzi to Anaya cc Cohen re: NCND	SEC-Cohen-E-0008352
183		1/27/11	Email from Perry to Cohen and Corazzi, cc: Ross, re: press release for tomorrow	SEC-WATCH HARBOR-E-0000114
184	16	1/27/11	Unanimous Written Consent of the Directors of Natural Blue Resources re: Atlantic/WHAM	
185	5	1/28/11	PR re Natural Blue Resources and Atlantic Deal Closes; new Board of Directors and New Board of Advisors Appointed	
186	142	1/31/11	Newport Coast Securities Statement of Account	
187		2/2/11	Anaya to Perry cc Rountree, Corazzi, Cohen, Hand	SEC-Cohen-E-0002818
188		2/2/11	email Anaya to Perry re: Priority Issues	SEC-Cohen-E-0008841
189		2/3/11	Omer to Cohen re Natural Blue Resources Inc. Event	SEC-Cohen-E-0000269
190		2/3/11	Anaya to McIntosh, Perry, Hand, cc Cohen and Corazzi re: Bookkeeping/Accounting	SEC-Cohen-E-0005217
192		2/6/11	Email Anaya to Perry, Corazzi, Cohen Re: FINRA	SEC-Cohen-E-0009367
194		2/8/11	Amended Form 10-Q quarterly period ended September 30, 2010 (filed 2/8/11)	

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195		2/8/11	Alpine Securities 144 documentation for Alyse, Jim Jr. and Patricia Cohen	SEC-Alpine-E-0000743
196		2/9/11	Investment certificate for Joseph A. Robinson, Jr.	SEC-Fidelity-E-0001991
197		2/10/11	Cohen to Robert Tew re: passwords	SEC-Alpine-E-0000740
199	38	2/11/11	Natural Blue Resources/Atlantic, Inc. Formed and First Contracts Signed	
200		2/15/11	Fidelity Transfer Company list of stock certificate owners	SEC-FBI-0000189
201	158	2/16/11	Fidelity Transfer Records for CA Capital Associates	SEC-Fidelity-E-0002481, 83, 88, 93-9
202		2/25/11	Natural Blue Resources, Inc. Advisory and Management Fee Agreement (unsigned) for JEC and CA Capital	SEC-Cohen-E-0001828
203		2/25/11	Cohen to Corazzi re: Fwd: board appointment	SEC-Cohen-E-0003521
204		2/26/11	Anaya to Perry re: FW: Management	SEC-Anaya_Toney-E-0003377
205		3/1/11	NTUR Board resolution Stephen Sabo 150,000 shares	SEC-Fidelity-E-0002320
207		3/11/11	LPL Financial forms for Elizabeth Flaherty	SEC-Fidelity-E-0002420
208		3/19/11	Natural Blue Resources, Inc. Advisory and Management Fee Agreement (unsigned) for JEC	SEC-Cohen-E-0002925
209	155	3/21/11	Penson Financial Services, Inc. Deposit Securities Request	SEC-FINRA-E-0000102
210		4/3/11	Stockholders List as of 4/3/11 for Natural Blue Resources, Inc.	SEC-Fidelity-E-0001728
211		4/13/11	Silberstein to Anaya and Hand cc Perry and McIntosh re: Supplemental Comments -- 10K	SEC-Anaya_Toney-E-0000361
213		4/14/11	Cohen to Corazzi re: 10 mil finder	SEC-Cohen-E-0003113
214		5/1/11	Re NTUR stock certificates Rountree to Anaya	SEC-Anaya_Toney-E-0000392
215		5/1/11	Anaya to Perry re Stock Certificates -- Pelosi Inquiry	SEC-Anaya_Toney-E-0003585
218		4/15/11	Audio Recording and Transcript of Natural Blue Resources Board Meeting	N/A
219		6/3/11	Minutes of a Special Meeting of the Board of Directors of Natural Blue Resources, Inc.	SEC-Cohen-E-0004074
220		6/4/11	Email Cohen to Corazzi Fwd: Resignation	SEC-Cohen-E-0000621

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221		6/7/11	Minutes of a Special Meeting of the Board of Directors of Natural Blue Resources, Inc.	NBR0073
222		6/10/11	Minutes of a Special Meeting of the Board of Directors of Natural Blue Resources, Inc.	NBR0075
223	25	6/10/11	Resolutions Adopted by Unanimous Written Consent of Natural Blue Board of Directors	SEC-Fidelity-E-0002601
224		7/14/11	Email Cohen to Corazzi Fwd: lawyer	SEC-Cohen-E-0004091
225		10/11/11	Email Corazzi to Cohen re: paul 50	SEC-Cohen-E-0004608
226		11/15/11	email Cohen to Corazzi re: forwarded James Omer email	SEC-Cohen-E-0003981
227		2/21/12	email Cohen to Corazzi re: Silberstein Ungar PLLC resignation	SEC-Cohen-E-0004223
228		3/1/12	Fidelity transfer records Elizabeth Flaherty	SEC-Fidelity-E-0000697
229		3/1/12	Fidelity transfer records Joseph Robinson	SEC-Fidelity-E-0000702
232		3/1/12	Fidelity Transfer Company records for Modaz and Joseph Corazzi	0000695, 702, 705-07, 710-12, 714
234		6/28/12	Montalto to Cohen re: please call re bank account and \$\$	SEC-Cohen-E-0002577
239		4/23/13	Cohen list of brokerage accounts	
246	22	6/3/14	Minutes of a Special Meeting of the Board of Directors of Natural Blue Resources, Inc.	NBR0079
247		6/17/14	Attestation of the Secretary of the Commission re: Non-Existence of Registration	N/A
248		8/18/14	Cohen Answer to OIP	N/A
249		8/18/14	Corazzi Answer to OIP	N/A
253		UNDATED	Natural Blue Bank Account Analysis (demonstrative)	N/A
254		UNDATED	Natural Blue Shareholder Summary	N/A
257		UNDATED	Natural Blue Private Placement List	
258		Various	Bank Records (copies of statements, deposit slips, cancelled checks, and wire remittances) for Natural Blue, Inc.'s Bank of America accounts from April 2009 to June 2012	SEC-BOA0000001-0000489

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<b>259</b>	Various	Transfer Agent Activity Report and Stockholder's Lists from Fidelity Transfer Company	0000007-403, 2678-2743
<b>260</b>	1/16/11	E-mail from Anaya to Whitford re: today's question	SEC-Anaya_Toney-E-0010217
<b>261</b>	8/1/09	Board Member Handout at Special Meeting of Shareholders and First Meeting of Directors	N/A
<b>262</b>	8/24/09	Consent of Stockholders in Lieu of Meeting	N/A
<b>264</b>	12/30/09	E-mail from Murphy to Anaya re: please return ASAP	N/A
<b>265</b>	10/19/09	E-mail from Anaya to board re: Securities Attorney-Professional Advisors	N/A
<b>266</b>	8/26/09	E-mail from Murphy to Anay re: [no subject]	N/A
<b>267</b>	9/29/09	E-mail from Anaya to Vuksich re: 10Q rewrite	N/A
<b>268</b>	4/14/09	E-mail from Cohen to Murphy, et al. re: ppm	N/A
<b>269</b>	2/26/09	E-mail from Cohen to Murphy re: water	N/A
<b>271</b>	8/10/09	Natural Blue Resources, Inc. Schedule 14F-1	N/A
<b>272</b>	3/1/12	Fidelity Transfer Company list of NTUR shareholders	
<b>273</b>	1/26/10	E-mail from Denco1 to Anaya re: [no subject]	N/A
<b>274</b>	4/x/10	Natural Blue Resources, Inc., Unanimous Written Consent of the Members of the Board of Directors in Lieu of Special Meeting	
<b>275</b>	2/x/10	Action by Unanimous Written Consent of the Board of Directors of Natural Blue Resources, Inc.	
<b>276</b>	6/3/11	Notice and Minutes of a Special Meeting of the Board of Directors of Natural Blue resources, Inc., a Delaware Corporation	
<b>277</b>	6/3/11	Notice and Minutes of a Special Meeting of the Board of Directors of Natural Blue resources, Inc., a Delaware Corporation	
<b>278</b>	6/10/11	Minutes of a Special Meeting of the Board of Directors of Natural Blue resources, Inc., a Delaware Corporation	

Division of Enforcement List of Exhibits

<b>Trial Exhibit #</b>	<b>IT Ex. Date</b>	<b>Description (N.b., Emails include attachments if any)</b>	<b>Doc ID / Beginning Bates #</b>
279	11/22/10	Corporate Resolution of the Board of Directors of Natural Blue Resources, Inc.	
280	7/8/10	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc.	
281	6/1/10	Unanimous Written Consent of the Directors of Natural Blue Steel, Inc.	
282	5/7/10	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc.	
283	5/4/10	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc.	
284	5/4/10	Written Consent of the Sole Director of Natural Blue Resources, Inc.	
285	12/31/12	NTUR price-volume chart and table for the period July 20, 2009 through December 31, 2012	
286	7/16/14	Order Instituting Proceedings – Anaya	
287	7/16/14	Order Instituting Proceedings – Perry	
288	2/x/10	Action by Unanimous Written Consent of the Board of Directors of Natural Blue Resources, Inc.	
289	3/10/10	Action by Unanimous Written Consent of the Board of Directors of Natural Blue Resources, Inc.	
290	4/x/10	Natural Blue Resources, Inc., Unanimous Written Consent of the Members of the Board of Directors in Lieu of Special Meeting	
291	8/9/10	Natural Blue Resources, Inc., Unanimous Written Consent of the Members of the Board of Directors in Lieu of Special Meeting	
292	1/6/11	Natural Blue Resources, Inc., Resolution of Directors / Corporate Resolution	

Division of Enforcement List of Exhibits

<b>Trial Exhibit # #</b>	<b>IT Ex. Date</b>	<b>Description (N.b., Emails include attachments if any)</b>	<b>Doc ID / Beginning Bates #</b>
<b>293</b>	1/20/11	Written Consent of the Directors of Natural Blue Resources Inc.	
<b>294</b>	1/27/11	Unanimous Written Consent of the Board of Directors of Natural Blue Resources, Inc.	
<b>295</b>	4/28/14	Anaya Cooperation Agreement	
<b>296</b>	11/16/12	Alpine Securities statement for account of James E. Cohen for the period 8/1/09 - 11/16/12	
<b>297</b>	4/16/10	Anaya email to Corazzi & Cohen, resignation letter from Cross, Fernandez & Riley LLP for both NTUR & Blue Earth	
<b>298</b>	3/31/10	Email Anaya to Corazzi, CC: Cohen, Re: CFR invoices	
<b>299</b>	7/30/09	Attachments Directors handout zip -- Cohen as Director email from Vuksich to Cohen	
<b>300</b>	UNDATED	Stipulation of the Parties	
<b>301</b>	UNDATED	Direct Testimony of Robert Daines	
<b>302</b>	UNDATED	Stipulation of the Parties re Modaz	
<b>303</b>	UNDATED	Hand CounterDesignations	
<b>304</b>	UNDATED	Robinson Notes (portions)	

*Natural Blue Resources, Inc.* , SEC Admin. Proceeding File No. 3-15974  
Respondent James Cohen's List of Exhibits

<b>Cohen</b>			
<b>Ex. No.</b>	<b>Date</b>	<b>Description</b>	<b>DocID / Beginning Bates</b>
1	3/31/2009	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000284
2	4/1/2009	Datameg and Natural Blue Resources, Inc. Term Sheet	SEC-Cohen-E-0008217
3	4/9/2009	Email from T. Anaya	SEC-Cohen-E-0008988
4	4/12/2009	Email from T. Anaya	SEC-Cohen-E-0010264
5	4/15/2009	Form 10-K for period ending 12/31/08 filed by Datameg Corporation	
6	4/16/2009	Form 10-K/A for period ending 12/31/08 filed by Datameg Corporation	
7	4/20/2009	Form 8-K filed by Datameg Corporation	
8	4/27/2009	Schedule 14A filed by Datameg Corporation	
9	4/28/2009	Waiver & Fax Cover Sheet	PMV 1-5
10	4/30/2009	Email from T. Anaya	SEC-Cohen-E-0007212
11	5/1/2009	Email from T. Anaya	SEC-Cohen-E-0005215
12	5/5/2009	Email from T. Anaya	SEC-Cohen-E-0009059
13	5/5/2009	Engagement & Fax Cover Sheet	PMV 6-12
14	5/7/2009	Letter from J. Murphy to C. Murphy (SEC) filed via Edgar	
15	5/8/2009	Email from T. Anaya	SEC-Cohen-E-0009057
16	5/16/2009	Email from P. Pelosi	SEC-Cohen-E-0009128
17	5/18/2009	Letter from J. Murphy to C. Murphy (SEC) filed via Edgar	
18	5/20/2009	Form 10-Q for period ending 3/31/2009 filed by Datameg Corporation	
19	5/22/2009	Email from T. Anaya	SEC-Cohen-E-0009370
20	5/23/2009	Email from T. Anaya	SEC-Cohen-E-0009065
21	5/24/2009	Email from T. Anaya	SEC-Cohen-E-0006903
22	5/24/2009	Email from T. Anaya	SEC-Cohen-E-0006968
23	5/24/2009	Email from T. Anaya	SEC-Cohen-E-0006972
24	5/27/2009	Email from T. Anaya	SEC-Anaya_Toney-P-0000300
25	5/27/2009	Email from T. Anaya	SEC-Cohen-E-0010012
27	6/1/2009	Email from T. Anaya	SEC-Anaya_Toney-P-0000299
29	6/18/2009	Form 8-K filed by Datameg Corporation	
30	6/24/2009	Email from T. Anaya	SEC-Cohen-E-0010033
31	7/13/2009	Email from T. Anaya	SEC-Cohen-E-0009171
32	7/15/2009	Email from P. Pelosi	SEC-Cohen-E 0009086
33	7/17/2009	Email from T. Anaya	SEC-Cohen-E-0010515
34	7/22/2009	Email from T. Anaya	SEC-Cohen-E-0009089
35	7/22/2009	Email from T. Anaya	SEC-Cohen-E-0009095
36	7/24/2009	Form 8-K filed by Natural Blue Resources, Inc. Action by Unanimous Written Consent of the Board of Directors of Natural Blue Resources, Inc.	
37	7/24/2009	(Nevada)	SEC-Cohen-E-0009090
38	7/31/2009	Email from T. Anaya	SEC-Cohen-E-0008395
39	8/4/2009	Email from T. Anaya	SEC-Cohen-E-0008987
40	8/5/2009	Email from J. Murphy	SEC-Cohen-E-0008979
41	8/7/2009	Schedule 13D filed by Natural Blue Resources, Inc.	
42	8/9/2009	Email from T. Anaya	SEC-Cohen-E-0000135
43	8/10/2009	Schedule 13D filed by Natural Blue Resources, Inc. Schedule 14F-1 filed by Natural Blue Resources, Inc.	
44	8/10/2009	Inc.	
45	8/11/2009	Email from T. Anaya	SEC-Cohen-E-0009027
46	8/11/2009	Email from J. Murphy	SEC-Pelosi-E-0001779

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<b>Cohen</b>			
<b>Ex. No.</b>	<b>Date</b>	<b>Description</b>	<b>DocID / Beginning Bates</b>
47	8/12/2009	Email from T. Anaya	SEC-Cohen-E-0008399
48	10/14/2009	Baker Hostetler Engagement Letter	JD_001
49	8/15/2009	Email from T. Anaya	SEC-Cohen-E-0009727
50	8/17/2009	Email from T. Anaya	SEC-Cohen-E-0002347
51	8/18/2009	Email from T. Anaya	SEC-Cohen-E-0009227
52	8/19/2009	Form 8-K filed by Natural Blue Resources, Inc. Form 10-Q for period ending 6/30/2009 filed by	
53	8/19/2009	Natural Blue Resources, Inc. Form 10-Q/A for period ending 6/30/2009 filed by	
54	8/19/2009	Natural Blue Resources, Inc. Consent of Stockholders in Lieu of Meeting of	
55	8/24/2009	Natural Blue Resources, Inc. Form 8-K and Exhibit filed by Natural Blue	SEC-Cohen-E-0000984
56	8/25/2009	Resources, Inc.	
57	8/26/2009	Email from T. Anaya	SEC-Cohen-E-0006793
58	8/26/2009	Email from T. Anaya	SEC-Cohen-E-0008985
59	9/3/2009	Email from T. Anaya	SEC-Cohen-E-0007765
60	9/3/2009	Email from T. Anaya	SEC-Cohen-E-0009779
61	9/4/2009	Email from T. Anaya	SEC-Cohen-E-0005252
62	9/5/2009	Email from T. Anaya	SEC-Cohen-E-0005343
63	9/9/2009	Email from T. Anaya	SEC-Cohen-E-0000163
64	9/16/2009	Email from T. Anaya	SEC-Cohen-E-0006830
65	9/17/2009	Email from T. Anaya	SEC-Cohen-E-0006826
66	9/17/2009	Email from T. Anaya	SEC-Cohen-E-0006873
67	9/17/2009	Email from T. Anaya	SEC-Cohen-E-0007655
68	9/17/2009	Email from P. Pelosi	SEC-cohen-E 0009912
69	9/18/2009	Email from T. Anaya	SEC-Cohen-E-0001789
70	9/18/2009	Email from T. Anaya	SEC-Cohen-E-0001805
71	9/21/2009	Email from T. Anaya	SEC-Cohen-E-0007742
72	9/23/2009	Email from T. Anaya	SEC-Cohen-E-0007738
73	9/23/2009	Email from T. Anaya	SEC-Cohen-E-0007745
74	9/23/2009	Email from T. Anaya	SEC-Cohen-E-0008162
75	9/24/2009	Email from T. Anaya	SEC-Cohen-E-0010521
76	9/29/2009	Email from T. Anaya	SEC-Cohen-E-0009919
77	9/30/2009	Email from T. Anaya	SEC-Cohen-E-0008891
78	10/5/2009	Email from T. Anaya Cheque from Natural Blue Resources Inc. to	SEC-Cohen-E-0007618
79	10/19/2009	BakerHostetler	SEC-Cohen-E-0000044
80	10/19/2009	Email from T. Anaya	SEC-Cohen-E-0000043
81	10/19/2009	NBR Check	JD_005
82	11/4/2009	Form 8-K filed by Natural Blue Resources, Inc. Form 10-Q/A for period ending 6/30/2009 filed by	
83	11/6/2009	Natural Blue Resources, Inc.	
84	11/9/2009	Email from J. Murphy	SEC-Pelosi-E-0000676
85	11/9/2009	Email from J. Murphy	SEC-Pelosi-E-0001781
86	11/15/2009	Email from T. Anaya	SEC-Cohen-E-0002665
87	11/19/2009	Email from T. Anaya	SEC-Pelosi-E-0001131
88	11/19/2009	Email from T. Anaya	SEC-Pelosi-E-0001136
89	11/19/2009	Email from T. Anaya	SEC-Pelosi-E-0001213
90	11/19/2009	Email from T. Anaya	SEC-Pelosi-E-0001215
91	11/19/2009	Email from J. Murphy Form 10-Q for period ending 9/30/2009 filed by	SEC-Pelosi-E-0001790
92	11/23/2009	Natural Blue Resources, Inc.	
93	12/1/2009	Email from J. Murphy	SEC-Pelosi-E-0001448
94	12/7/2009	Email from T. Anaya	SEC-Cohen-E-0009881
95	12/7/2009	Email from T. Anaya	SEC-Cohen-E-0009883

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Cohen			
Ex. No.	Date	Description	DocID / Beginning Bates
		Letter from T. Anaya to L. Spigel (SEC) filed via	
96	12/8/2009	Edgar	
97	12/14/2009	Email from J. Murphy	SEC-Pelosi-E-0001449
98	12/22/2009	Resignation	PMV 13
99	12/22/2009	Email from T. Anaya	PMV 14
		Letter from T. Anaya to L. Spigel (SEC) filed via	
100	12/24/2009	Edgar	
		Form 10-K/A for period ending 12/31/2008 filed by	
101	12/24/2009	Natural Blue Resources, Inc.	
		Form 10-Q/A for period ending 3/31/2009 filed by	
102	12/24/2009	Natural Blue Resources, Inc.	
		Form 10-Q/A for period ending 6/30/2009 filed by	
103	12/24/2009	Natural Blue Resources, Inc.	
104	Jan-10	Anaya signature to Natural Blue Form 8-K	SEC-Anaya_Toney-P-0000204
		Letter from L. Spigel (SEC) to W. Cruickshank filed	
105	1/7/2010	via Edgar	
106	1/7/2010	Email from P. Pelosi	SEC-Cohen-E-0001846
		Form 8-K filed by Natural Blue Resources, Inc.	
107	1/15/2010	Form 8-K filed by Natural Blue Resources, Inc.	
108	1/18/2010	Signed engagement letter for CFR	SEC-Anaya_Toney-P-0000219
109	1/19/2010	Email from T. Anaya	SEC-Cohen-E-0009533
		Letter from W. Cruickshank to L. Spigel (SEC) filed	
110	1/20/2010	via Edgar	
		Form 8-K filed by Natural Blue Resources, Inc.	
111	1/26/2010	Form 8-K filed by Natural Blue Resources, Inc.	
		Form 8-K filed by Natural Blue Resources, Inc.	
112	1/28/2010	Form 8-K filed by Natural Blue Resources, Inc.	
		Letter from W. Cruickshank to L. Spigel (SEC) filed	
113	1/29/2010	via Edgar	
		Unanimous Written Consent of the Directors of	
114	2/1/2010	Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000191
115	2/1/2010	Signed Description of services for CFR	SEC-Anaya_Toney-P-0000232
116	2/4/2010	Email from T. Anaya	SEC-Cohen-E-0009012
117	2/4/2010	Email from T. Anaya	SEC-Cohen-E-0009013
		Form 8-K/A filed by Natural Blue Resources, Inc.	
118	2/5/2010	Form 8-K/A filed by Natural Blue Resources, Inc.	
119	2/8/2010	Email from T. Anaya	SEC-Cohen-E-0009786
		Form 8-K/A filed by Natural Blue Resources, Inc.	
120	2/9/2010	Form 8-K/A filed by Natural Blue Resources, Inc.	
		Form 10-K/A for period ending 12/31/2008 filed by	
121	2/9/2010	Natural Blue Resources, Inc.	
		Form 8-K/A filed by Natural Blue Resources, Inc.	
122	2/11/2010	Form 8-K/A filed by Natural Blue Resources, Inc.	
		Form 10-Q/A for period ending 9/30/2009 filed by	
123	2/6/2010	Natural Blue Resources, Inc.	
		Letter from T. Anaya to L. Spigel (SEC) filed via	
124	2/17/2010	Edgar	
125	2/17/2010	Letter to Cross, Fernandez & Riley	SEC-Anaya_Toney-P-0000243
126	2/19/2010	Vuksich invoice	PMV 15-42
127	2/22/2010	Email from T. Anaya	SEC-Cohen-E-0002728
		Unanimous Written Consent of the Directors of	
128	Mar-10	Natural Blue Resources, Inc. (unsigned)	SEC-ROUNTREE-E-0000003
129	3/1/2010	Email from T. Anaya	SEC-Cohen-E-0009976
		Unanimous Written Consent of the Directors of	
130	Mar-10	Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000192
131	3/13/2010	Email from T. Anaya	SEC-Cohen-E-0005000
132	3/17/2010	Email from T. Anaya	SEC-Cohen-E-0008125
133	3/18/2010	Broker Agreement	SEC-Cohen-E-0007594, SEC-TH-000026587
134	3/11/2010	Form D filed by Natural Blue Resources, Inc.	

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Cohen			
Ex. No.	Date	Description	DocID / Beginning Bates
135	3/20/2010	Email from T. Anaya	SEC-Cohen-E-0007593
136	3/23/2010	Email from T. Anaya	SEC-Cohen-E-0009719
137	3/25/2010	Email from T. Anaya	SEC-Cohen-E-0008111
138	3/29/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003613
139	3/30/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003648
140	Apr-10	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000164
142	4/5/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003740
143	4/5/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004138
144	4/5/2010	Email from T. Anaya	SEC-Cohen-E-0009234
145	4/8/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003795
146	4/8/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003810
147	4/9/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003828
148	4/12/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0002739
149	4/12/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003154
150	4/13/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003878
151	4/15/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003964
152	4/18/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0002740
153	4/18/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0002741
154	4/18/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0002744
155	4/18/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003231
156	4/18/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003236
157	4/18/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004006
158	4/19/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0002749
159	4/19/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003245
160	4/21/2010	Form 8-K filed by Natural Blue Resources, Inc.	
161	4/25/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004142
162	4/25/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004148
163	4/26/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004151
164	4/26/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004158
165	4/27/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004180
166	4/27/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004182
167	4/27/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004184
168	4/27/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004193
169	4/27/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004196
170	4/27/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004197
171	4/28/2010	Minutes of a Meeting of the Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000195
172	4/28/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004311
173	4/28/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004210
174	4/28/2010	Email from T. Anaya (Perry portion not for truth)	SEC-Anaya_Toney-E-0004233
175	4/29/2010	Email from T. Anaya to S. Rountree	
176	4/29/2010	Email from T. Anaya	SEC-Cohen-E-0005172
177	4/29/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004400
178	4/29/2010	Email from T. Anaya	SEC-Cohen-E-0005172, SEC-TH-000024285
179	4/30/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004421
180	4/30/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004443
181	4/30/2010	Email from T. Anaya	SEC-Cohen-E-0001480
182	May-10	Written Consent of the Sole Director of Natural Blue Resources, Inc. (unsigned)	SEC-ROUNTREE-E-0000008
183	May-10	Anaya signatures to Natural Blue Form 8-Ks	SEC-Anaya_Toney-P-0000198
184	5/3/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004463
185	5/3/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004507
186	5/3/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004589
187	5/4/2010	Form 8-K filed by Natural Blue Resources, Inc.	

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<b>Cohen</b>				
<b>Ex. No.</b>	<b>Date</b>	<b>Description</b>	<b>DocID / Beginning Bates</b>	
188	5/4/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0002857	
189	5/4/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004593	
190	5/4/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004613	
191	5/5/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004658	
192	5/5/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004659	
193	5/5/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004686	
194	5/6/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0+D253004709	
195	5/6/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004712	
196	5/6/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004742	
197	5/6/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004743	
198	5/6/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004745	
199	5/6/2010	Email from T. Anaya	SEC-Cohen-E-0007000	
200	5/6/2010	Email from T. Anaya	SEC-Cohen-E-0007001	
201	5/6/2010	Email from T. Anaya	SEC-Cohen-E-0007131	
202	5/6/2010	Email from J. Cohen	SEC-Cohen-E-0008112	
Unanimous Written Consent of the Directors of				
203	5/7/2010	Natural Blue Resources, Inc. (Whitford signature)	SEC-ROUNTREE-E-0000047	
204	5/7/2010	Silberstein Ungar engagement letter	SEC-Anaya_Toney-E-0004884	
205	5/7/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004780	
206	5/7/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004823	
207	5/7/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004831	
208	5/7/2010	Email from R. Silberstein	SEC-Cohen-E-0002464	
209	5/8/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004851	
210	5/8/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004867	
211	5/8/2010	Email from R. Silberstein	SEC-Cohen-E-0002452	
212	5/8/2010	Email from J. Cohen	SEC-Cohen-E-0005174	
Unanimous Written Consent of the Directors of				
213	5/10/2010	Natural Blue Resources, Inc.	SEC-ROUNTREE-E-0000022	
214	5/10/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0002674	
215	5/10/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004883	
216	5/10/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004893	
217	5/11/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004976	
218	5/11/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0004992	
Unanimous Written Consent of the Directors of				
219	5/13/2010	Form 8-K filed by Natural Blue Resources, Inc.		
220	5/13/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0005078	
221	5/13/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0005127	
222	5/14/2010	Email from T. Anaya	SEC-Cohen-E-0002355	
223	5/16/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0005295	
224	5/20/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0005422	
225	5/21/2010	Email from T. Anaya		
226	5/21/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0005476	
227	5/22/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0005495	
228	5/23/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0005509	
Unanimous Written Consent of the Directors of				
229	5/26/2010	Form 8-K filed by Natural Blue Resources, Inc.		
230	6/1/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0005838	
231	6/2/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0005842	
232	6/2/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0005856	
233	6/3/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0002487	
234	6/3/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0005882	
235	6/3/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0005889	
236	6/4/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0005923	
237	6/4/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0005924	
238	6/9/2010	Ltr. from J. Hand to T. Anaya	SEC-Anaya_Toney-P-0000210	
239	6/16/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006118	
240	6/30/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0007043	
241	7/4/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0002532	

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<b>Cohen</b>			
<b>Ex. No.</b>	<b>Date</b>	<b>Description</b>	<b>DocID / Beginning Bates</b>
242	7/4/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0002533
243	7/8/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0007231
244	7/8/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0007233
245	8/5/2010	Email from T. Anaya	SEC-Cohen-E-0005008
Unanimous Written Consent of the Directors of			
246	8/9/2010	Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000184
247	8/9/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0007773
248	8/9/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0007774
249	8/10/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0007781
250	8/10/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0007785
251	8/10/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0007792
252	8/11/2010	Ltr. from T. Anaya to Silberstein Ungar, PLLC	SEC-Anaya_Toney-P-0000215
253	8/12/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0007836
254	8/12/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0007839
255	8/22/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0007986
256	8/22/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0007995
257	8/22/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0007996
258	8/22/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0007999
259	8/22/2010	Email from T. Anaya	SEC-Cohen-E-0001835
260	8/23/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008003
261	8/23/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008018
262	8/23/2010	Email from T. Anaya	SEC-Anaya_Toney-0008028
263	8/27/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008192
264	8/28/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008219
265	8/28/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008221
266	8/30/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008244
267	8/31/2010	Email from R. Hunt	SEC-Anaya_Toney-E-0001288
268	8/31/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008267
Agenda for Meeting of the Board of Natural Blue			
269	9/1/2010	Resources, Inc.	SEC-Anaya_Toney-P-0000176
270	9/2/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008321
271	9/3/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008338
272	9/10/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008408
273	9/12/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008410
274	9/13/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003009
275	9/14/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008420
276	9/16/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0002776
277	9/16/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008445
278	9/16/2010	Email from T. Anaya	SEC-Cohen-E-0006878
279	9/20/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0002780
280	9/20/2010	Email from T. Anaya	SEC-Cohen-E-0009156
281	9/21/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003478
282	9/21/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003483
283	9/21/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003487
284	9/21/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003489
285	9/21/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008522
286	9/21/2010	Email from T. Anaya	SEC-Cohen-E-0008283
287	9/23/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008561
288	9/27/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008604
289	9/27/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008609
290	9/27/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008617
291	9/28/2010	Form 8-K filed by Natural Blue Resources, Inc.	
292	9/28/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008665
293	Oct-10	Anaya signature to Natural Blue Form 8-K	SEC-Anaya_Toney-P-0000207
294	10/3/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003031
295	10/8/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0008871
296	10/24/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0009304
297	10/26/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0003092

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Ex. No.	Date	Description	DocID / Beginning Bates
298	10/27/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0009316
299	10/27/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0009322
300	10/31/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0009511
301	11/1/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0009514
302	11/3/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0009565
303	11/5/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0009606
304	11/5/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0009616
305	11/6/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0009624
306	11/6/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0009626
307	11/6/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0009627
308	11/6/2010	Email from T. Anaya	SEC-Silberstein-E-0003424
309	11/7/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0009629
310	11/8/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0009637
311	11/10/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006279
312	11/10/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006285
313	11/13/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006294
314	11/13/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006299
315	11/13/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006302
316	11/13/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006305
317	11/13/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006312
318	11/13/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006314
319	11/14/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006334
320	11/15/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006387
321	11/15/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006390
322	11/16/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006397
323	11/21/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006450
324	11/21/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006483
325	11/23/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006511
326	11/16/2010	Form 8-K filed by Natural Blue Resources, Inc.	
327	12/2/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0006605
328	12/8/2010	Email from T. Anaya	SEC-Anaya_Toney-E-0009666
329	1/1/2011	Confidential January 2011 Memo from T. Anaya to E. Perry	SEC-Anaya_Toney-P-0000129
330	Jan-11	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc. (unsigned)	SEC-ROUNTREE-E-0000023
331	Jan-11	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc. (unsigned)	SEC-ROUNTREE-E-0000026
332	1/5/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0009835
333	1/5/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0009838
334	1/5/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0009840
335	1/5/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0009852
336	1/6/2011	Resolution of the Board of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000173
337	1/6/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0009865
338	1/6/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0009872
339	1/8/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0009930
340	1/8/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0009936
341	1/10/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0009988
342	1/10/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0009992
343	1/13/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010181
344	1/13/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010185
345	1/16/2011	Email from T. Anaya to S. Bursham	SEC-Anaya_Toney-P-0000147
346	1/16/2011	Email from T. Anaya to J. Cohen Sr.	SEC-Anaya_Toney-P-0000149
347	1/17/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010228
348	1/18/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010229
349	1/18/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010238
350	1/18/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010243
351	1/20/2011	Email from T. Anaya to J. Cohen Sr.	SEC-Anaya_Toney-E-0010366

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<b>Cohen</b>			
<b>Ex. No.</b>	<b>Date</b>	<b>Description</b>	<b>DocID / Beginning Bates</b>
352	1/20/2011	Email from T. Anaya to J. Cohen Sr.	SEC-Anaya_Toney-E-0009542
		Written Consent of the Directors of Natural Blue Resources, Inc.	
353	1/20/2011	Resources, Inc.	SEC-Anaya_Toney-P-0000180
354	1/20/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010274
355	1/20/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010292
356	1/20/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010324
357	1/20/2011	Email from T. Anaya	SEC-Cohen-E-0009228
358	1/20/2011	Email from T. Anaya	SEC-Cohen-E-0009542
359	1/21/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010386
360	1/21/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010390
361	1/21/2011	Email from T. Anaya	SEC-Cohen-E-0009540
362	1/21/2011	Email from T. Anaya	SEC-Cohen-E-0009547
363	1/23/2011	Email from T. Anaya	SEC-Cohen-E-0001762
364	1/23/2011	Email from T. Anaya	SEC-TH-000020965
365	1/23/2011	Email from T. Anaya	SEC-Cohen-E-0005134
366	1/23/2011	Email from T. Anaya	SEC-Cohen-E-0010294
367	1/24/2011	Email from T. Anaya	SEC-Anaya_Toney-P-0000193
368	1/24/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010461
369	1/24/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010463
370	1/24/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010529
371	1/24/2011	Email from T. Anaya	SEC-Cohen-E-0005140
372	1/25/2011	Email from T. Anaya	SEC-Cohen-E-0009009
373	1/25/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010549
374	1/25/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010557
375	1/25/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010558
376	1/25/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010599
377	1/25/2011	Email from T. Anaya	SEC-Cohen-E-0009009
378	1/25/2011	Email from T. Anaya	SEC-Cohen-E-0010289
379	1/26/2011	Email from T. Anaya	SEC-Cohen-E-0010290
380	1/26/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010624
381	1/26/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010631
382	1/26/2011	Email from T. Anaya	SEC-Cohen-E-0008143
383	1/26/2011	Email from T. Anaya	SEC-Cohen-E-0010290
384	1/27/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010699
385	1/27/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010700
386	1/28/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010733
387	1/30/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0003373
388	1/30/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0003389
389	1/30/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0003404
390	1/30/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0003425
391	1/31/2011	Email from T. Anaya	SEC-Anaya_Toney-E-0010793
392	2/2/2011	Form 8-K filed by Natural Blue Resources, Inc.	
393	2/3/2011	Form 8-K/A filed by Natural Blue Resources, Inc.	
394	2/4/2011	Email from T. Anaya	SEC-Cohen-E-0007419
395	4/14/2011	Email from E. Perry to T. Anaya	SEC-Anaya_Toney-E-0000243
396	5/25/2011	Email from T. Anaya to E. Perry	SEC-Anaya_Toney-P-0000135
397	6/1/2011	Email from J. Hand re Board meeting	NBR0077
398	6/6/2011	Form 8-K filed by Natural Blue Resources, Inc.	
399	3/20/2012	Form 8-K filed by Natural Blue Resources, Inc.	
402	1/17/2013	Letter from T. Anaya to SEC	SEC-Anaya_Toney-P-0000370
407	7/1/2014	T. Anaya Offer of Settlement	
408		Bylaws of Natural Blue Resources, Inc. (NV) Unanimous Written Consent of the Board of	SEC-Cohen-E-0003476
409	1/27/2011	Directors of Natural Blue Resources, Inc.	NBR0356
411	7/30/2009	Email from P. Vuksich	

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<b>Cohen</b>			
<b>Ex. No.</b>	<b>Date</b>	<b>Description</b>	<b>DocID / Beginning Bates</b>
412	7/24/2009	Action by Unanimous Written Consent of the Board of Directors of Natural Blue Resources, Inc. (Delaware)	
413	8/10/2009	Action by Unanimous Written Consent of the Board of Directors of Natural Blue Resources, Inc. (Delaware)	
414		Document titled "Exhibit A"	
415	4/14/2009	Exhibit 2 (Press Release) to 4/20/09 Form 8-K filed by Datameg	
416		Exhibit 3 (Share Exchange Agreement) to 4/20/09 Form 8-K filed by Datameg	
417	5/18/2009	Schedule 14A filed by Datameg	
418	8/14/2009	Email from P. Vuksich	SEC-Cohen-E-0004991
419	9/8/2009	Email from P. Vuksich	SEC-Cohen-E-0000996
420	3/6/2009	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Cohen-E-0014688
421	2/1/2010	Letter from J. Cross	SEC-CFR-E-0000285
422	2/1/2010	Independent Auditors' Report of Cross, Fernandez & Riley, LLP	SEC-CFR-E-0000282
423	2/16/2010	Report of Independent Registered Public Accounting Firm	SEC-CFR-E-0000150
424	4/5/2010	Report of Independent Registered Public Accounting Firm	SEC-CFR-E-0000405
425	4/15/2010	Letter from Cross, Fernandez & Riley	SEC-CFR-E-0000149
426	11/5/2010	Email from P. Horowitz	SEC-Anaya_Toney-E-0001817
427	1/14/2011	Email from E. Perry	SEC-Watch Harbor-E-0000116
428	4/20/2009	Flaherty Subscription Agreement (redacted)	SEC-Anaya_Toney-E-0000628
429	4/2/2010	Email from Anaya	SEC-Anaya_Toney-E-0003714
431	1/23/2011	Email Perry to Ross	SEC-Watch Harbor-E-0000044
432	8/19/2009	EcoWave press release, Exhibit 2 to 8/20/09 Form 8-K filed by Natural Blue Resources, Inc.	
433	1/3/2011	Email from Anaya	SEC-Anaya_Toney-E-0009742
434		Jehu Hand Testimony Designations	
435		Steen Thomsen, An Introduction to Corporate Governance (excerpts)	
436		Steen Thomsen & Martin Conyon, Corporate Governance Mechanisms and Systems (excerpts)	
437		David Larcker & Brian Tayan, Corporate Governance Matters (excerpts)	
438		William A. Klein, John C. Coffee, Jr. and Frank Partnoy, Business Organization and Finance, pp. 106-139 (excerpts)	
439	3/23/2010	Email to Walter Cruickshank	
440	3/25/2010	Email from Nancy to Anaya	
441	4/15/2010	Email from Susan to J. Decker and attachment	
442	2/19/2015	Stipulation re Kristina Bibb	
443		Joseph Robinson Notes (excerpts)	