

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

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 1686/August 8, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-15974

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In the Matter of

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

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The Securities and Exchange Commission instituted this proceeding with an Order Instituting Proceedings (OIP) 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, and the hearing was scheduled to commence on August 25, 2014. The Division of Enforcement (Division), James E. Cohen (Cohen), and Joseph A. Corazzi (Corazzi) have requested that the hearing be postponed and a prehearing conference scheduled and that the deadline for Cohen's and Corazzi's Answers to the OIP be set at August 18, 2014.<sup>1</sup>

Accordingly, consistent with 17 C.F.R. § 201.161, Cohen's and Corazzi's Answers will be due August 18, 2014, the hearing will be postponed sine die, and a prehearing conference will be held by telephone on September 9, 2014, at 11:00 a.m. EDT.

IT IS SO ORDERED.

/S/ Carol Fox Foelak  
Carol Fox Foelak  
Administrative Law Judge

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<sup>1</sup> The third Respondent, Natural Blue Resources, Inc., was served with the OIP on August 4, 2014, by USPS Certified Mail, tracking No. 70132630000226622934, attempted delivery at "the most recent address shown on [its] most recent filing with the Commission." See 17 C.F.R. § 201.141(a)(2)(ii). Its Answer is due within twenty days of service on it. See OIP at 12; 17 C.F.R. § 201.220(b). If it fails to file an Answer within the time provided, it will be deemed to be in default, and the Division may file a motion, by September 5, 2014, specifying the sanctions that it seeks.