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

## ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 2067/December 1, 2014

ADMINISTRATIVE PROCEEDING File No. 3-15974

In the Matter of

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

The Securities and Exchange Commission (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, and the hearing as to James E. Cohen and Joseph A. Corazzi (Corazzi) is scheduled to commence on February 9, 2015, in Washington, DC.<sup>1</sup>

Robert M. Strumor and William J. Waggoner, The Waggoner Legal Group, filed a Motion to Withdraw as Counsel for Corazzi on November 26, 2014. Permission to withdraw as counsel in a Commission administrative proceeding is no longer required.<sup>2</sup> Rather, counsel need merely file a notice of withdrawal in accordance with the provisions of 17 C.F.R. § 201.102(d)(4). Counsel's motion meets the information and service requirements of that rule and will be considered a notice of withdrawal effective December 1, 2014. Henceforth, service on Corazzi will be made to: Joseph A. Corazzi, 6303 Indian School Road, Albuquerque, NM 87110.

IT IS SO ORDERED.

<u>/S/ Carol Fox Foelak</u> Carol Fox Foelak Administrative Law Judge

ORDER

<sup>&</sup>lt;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).

<sup>&</sup>lt;sup>2</sup> See Amendments to the Rules of Practice, 69 Fed. Reg. 13166, 13176 (Mar. 19, 2004) (amending 17 C.F.R. § 201.102(d)(4) by replacing language requiring permission to withdraw with notice procedure).