

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDINGS RULINGS

Release No. 3042/August 14, 2015

ADMINISTRATIVE PROCEEDING

File No. 3-15974

In the Matter of

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

The hearing in this proceeding as to James E. Cohen (Cohen) and Joseph A. Corazzi¹ was held on February 9-13 and 18-19, 2015, and the hearing and record were closed. The Office of the Secretary of the Securities and Exchange Commission, pursuant to 17 C.F.R. § 201.351(b), prepared a record index and served a copy of it on the parties on July 29, 2015. Proposed corrections to the record index, relating to exhibits offered by the Division of Enforcement (Division) and Cohen, were timely filed, pursuant to 17 C.F.R. § 201.351(b), as agreed on by the Division and Cohen.

As requested, IT IS ORDERED that the record index is corrected as follows:

Ex #	Date	Description
145	5/13/11	McIntosh email to Anaya attaching Bank of America statement for January 2011
218	6/3/11	Audio recording and transcript of Natural Blue Resources Board Meeting
240		Omit this exhibit (Cohen investigative testimony)
242		Omit this exhibit (Corazzi investigative testimony)
243		Omit this exhibit (Corazzi investigative testimony)
268	2/26/09	E-mail from Cohen to Murphy re: prism 1
285	12/31/12	NTUR price-volume chart and table for the period March 11, 2009 through December 31, 2012
Cohen 194	5/6/2010	Doc ID number should be SEC-Anaya_Toney-4709
Cohen 439	3/23/10	Doc ID number should be SEC-Cohen-E-0009017
Cohen 440	3/25/10	Doc ID number should be SEC-Cohen-E-0010440
Cohen 441	4/15/10	Doc ID number should be SEC-Anaya_Toney-E-0000587
Cohen 442	2/19/2015	N.b., The parties have identified an error in Cohen 442 (dates are 2009 rather than 2010) and will file with the Secretary's Office a new version of Cohen 442, which is currently being circulated for the parties' signatures.

/s/ Carol Fox Foelak _____
Carol Fox Foelak
Administrative Law Judge

¹ 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).