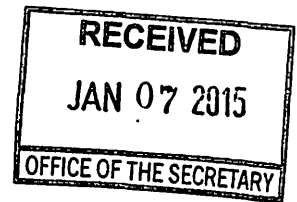


**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**



**ADMINISTRATIVE PROCEEDING**  
**File No. 3-15974**

**In the Matter of**

**JAMES E. COHEN, and**  
**JOSEPH A. CORAZZI,**

**Respondents.**

**DIVISION OF ENFORCEMENT'S LIST OF**  
**PROPOSED EXHIBITS**

At this time, the Division of Enforcement (the "Division") intends to introduce the exhibits on the attached list at the February 9, 2015 hearing in the above-captioned matter.

Division of Enforcement  
List of Proposed Exhibits

IT Ex. #	Date	Description (N.b., Emails to be introduced as exhibits with the accompanying attachments to such emails, if any)	Doc ID / Beginning Bates #
	8/18/98	Superior Court Information -- People v. Cohen	N/A
	10/25/02	Final Judgment -- SEC v Corazzi	N/A
	10/25/02	Consent of Defendant Corazzi to entry of Final Judgment of	N/A
	10/25/02	Complaint for Violations of the Federal Securities Laws, Re: SEC v Las Vegas Entertainment Network, Inc. & Corazzi, Sambus, Goldberg	N/A
	4/5/04	Certified Disposition SCI NO. 678/2002, State of New York v Cohen	N/A
	4/5/04	Certified Disposition SCI NO. 6244/1998, State of New York v Cohen	N/A
	3/15/09	People v. Cohen -- Amended Resitution Order	N/A
	1/1/08	Capital Associates Inc. Izzaroc LLC Commodity Trading Advisor Disclosure Document	SEC-Anaya_Toney-P-0000026
	1/1/09	Natural Blue Resources, Inc. Engagement and Advisory Fee	SEC-Pelosi-E-0000980
	2/5/09	Anaya to Painter cc Cohen and Corazzi re: Input for your listing news	SEC-Cohen-E-0002111
	3/7/09	Minutes of Board of Directors of Natural Blue Resources, Inc. (DE)	SEC-Anaya_Toney-P-0000273
97	3/17/09	Minutes of Board of Directors of Natural Blue Resources, Inc. (DE)	SEC-Cohen-E-0014693
112	3/17/09	Minutes of Board of Directors of Natural Blue Resources, Inc. (DE)	SEC-Cohen-E-0014693
	3/19/09	Email Cohen to Corazzi re: B.N. has been issued	SEC-Cohen-E-0001897
	4/1/09	Email Corazzi to Anaya cc Cohen re: draft 2 doc	SEC-Cohen-E-0008255
	4/4/09	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000287
	4/7/09	Email Anaya to Corazzi cc Cohen re: Natural Blue -- NM organization	SEC-Cohen-E-0009712
	4/7/09	Swan to Cohen cc Pelosi, Corazzi, Cohen	SEC-Pelosi-E-0003044
	4/7/09	Cohen to Corazzi, Anaya, Pelosi Fwd: Fw: Natural Blue	SEC-Pelosi-E-002990
	4/13/09	Email Anaya to Corazzi and Cohen re: NATURAL BLUE RESOURCES	SEC-Cohen-E-0002441
	4/13/09	Email Corazzi to Anaya re: Datameg Acquires Natural Blue	SEC-Cohen-E-0005788
	4/14/09	Minutes of Board of Directors of Natural Blue Resources, Inc. (DE)	SEC-Anaya_Toney-P-0000295
	4/28/09	Waiver of Potential Conflicts of Interest While Acting for Datameg Corporation and Natural Blue Resources, Inc.	PMV2
127	4/29/09	Anaya to Vuksich fax re: Requested Signatures, attaching Waiver and PMV1 signature page	
	5/3/09	Email Pelosi to Cohen, Corazzi, Anaya re: Next Steps	SEC-Cohen-E-0008401
120	7/23/09	Anaya to Metherson Email cc Cohen, Corazzi, Pelosi re: Need to Pay	SEC-Cohen-E-0009716
	8/1/09	Minutes of Board of Directors of Natural Blue Resources, Inc. (DE)	SEC-CFR-E-0000231
	3/7/09	Email Anaya to Robert Jevic cc Pelosi, Cohen, FW: Natural Blue	SEC-Albino-E-0001141
118	8/11/09	Burshan to Murphy, Pelosi, Kim email, cc Cohen, Vuksich, Vaught re: Email Cohen to Robert Jevic re: Pay	SEC-Pelosi-E-0000310
	8/12/09	Email Cohen to Robert Jevic re: Pay	SEC-Albino-E-0001156
176	8/27/09	NTUR My Files Anywhere Index	PMV-E-0000001
	9/27/09	Anaya to Pelosi re: Invoice - July 2009 - Joe Corazzi	SEC-Pelosi-E-0001151
	9/3/09	Cohen to Anaya, Pelosi, Patricia Cohen	SEC-Pelosi-E-0001858
	5/27/09	Corazzi to Pelosi, Anaya, Melinna Giannini at ABCcodes.com, cc	SEC-Pelosi-E-0000014
	9/29/09	Cohen to Pelosi re: Omar/PPD	SEC-Pelosi-E-0002675
107	10/9/09	Cohen to Murphy, Pelosi, Vuksich, Anaya, Corazzi Email re: NTUR/DTMG Questions	SEC-Pelosi-E-0000257
	10/9/09	Anaya to Cruickshank, Cohen cc Pelosi re: EcoWave Wire	SEC-Pelosi-E-0003035
	10/10/09	Burshan to Cohen cc Anaya, Pelosi, Corazzi, Kim, Murphy re: FW:	SEC-Pelosi-E-0007739
	10/10/09	Burshan to Cohen cc Anaya, Pelosi, Corazzi, Kim, Murphy re: FW:	SEC-Pelosi-E-0007739
	10/13/09	Engagement letter from Baker, Hostetter to Gov. Anaya	JD-001
119	10/14/09	Email from Corazzi to Burshan, Murphy, Kim email, cc Pelosi, Anaya	SEC-Pelosi-E-0000658
	10/14/09	Burshan to Corazzi cc Anaya, Murphy, Kim, Pelosi and others	SEC-Pelosi-E-000554

Division of Enforcement  
List of Proposed Exhibits

IT Ex. #	Date	Description (N.b., Emails to be introduced as exhibits with the accompanying attachments to such emails, if any)	Doc ID / Beginning Bates #
135	10/18/09	Corazzi to Fernandez email re: NBR_Eco_wave_v2.final	SEC-Fernandez-E-0001177
	11/4/09	Pelosi to Anaya, Pelosi, Kim	SEC-Pelosi-E-0001182
	11/4/09	Pelosi to Anaya, Murphy, Kim	SEC-Pelosi-E-0001195
	11/4/09	Pelosi to Anaya, Murphy, Kim re: Jim Cohen and Consulting Agreement	SEC-Pelosi-E-0001195
98	11/9/09	Natural Blue Resources, Inc. Engagement and Advisory Fee Agreement	SEC-Anaya_Toney-E-0001451
	11/14/09	Natural Blue Resources Advisory and Management Fee Agreement	SEC-Anaya_Toney-E-0001454
138	11/15/09	Anaya to Painter cc Corazzi and Cohen re: Signed Agreement	SEC-EMC-0000009
	11/19/09	Anaya to Pelosi and Murphy, PW: Street Deal-Final	SEC-Pelosi-E-0001131
121	11/19/09	Anaya to Pelosi and Murphy cc Kim email re: GENERGY/PRINT AGREEMENT	SEC-Pelosi-E-0001138
	11/19/09	Anaya to Pelosi, Murphy, cc Kim re: Page Two - Genergy/Print	SEC-Pelosi-E-0001178
	11/19/09	Anaya to Pelosi, Murphy, cc Kim re: URGENT -- Cohen/Corazzi	SEC-Pelosi-E-0001215
	11/19/09	Murphy to Anaya, Pelosi, cc Kim	SEC-Pelosi-E-0001790
	11/25/09	Email Cruickshank to Pelosi, Kim, Murphy re: 10Q 093009	SEC-Pelosi-E-0001235
	11/25/09	Small Anaya to Cruickshank, Murphy, cc Cohen re: Payment of Invoices - James Cohen Sr.	SEC-Silberstein-E-0002988
	11/30/09	Murphy to Cruickshank cc Pelosi, Anaya	SEC-Pelosi-E-0001446
	11/30/09	Murphy to Cohen, Pelosi, Anaya, Kim	SEC-Pelosi-E-0003076
	12/11/09	Anaya to Kim, Murphy, Pelosi re: Oct 2009 Financials attached	SEC-Pelosi-E-0001175
	12/11/09	Anaya to Kim, Murphy, Pelosi re: Oct 2009 Financials attached	SEC-Pelosi-E-0001175
	12/14/09	BakerHostetler invoice to Natural Blue Resources	JD_015
	12/14/09	BakerHostetler invoice to Natural Blue Resources	JD_020
177	12/22/09	Vuksich to Anaya re: Resignation from Office and Withdrawal as Counsel	PMV13
	12/29/09	Corazzi email to Bartell re: Medal (attaching form)	Medal-P-0006037, 9B, 40
	1/1/10	The Golden Bear Club - 2010 Men's Member - Guest list	N/A
	1/19/10	Anaya to Corazzi, cc Cohen re: Signed NTUR Agreement - Signature email Anaya to Corazzi, cc: Cohen, Re: IR/PR-Services Agreement and signature page	
156	1/21/10	Marchiondo to Corazzi re: Natural Blue Resources, Inc.	DEEP 083
	1/28/10	BakerHostetler invoice to Natural Blue Resources	JD_025
	1/28/10	BakerHostetler invoice to Natural Blue Resources	JD_029
	2/5/10	Anaya to James Painter cc Cohen and Corazzi	SEC-Cohen-E-0002111
145	2/10/10	agreement between Moxey and Corazzi, Re: NTUR stock issued to	SEC-FINBA-E-0000053
	2/11/10	BakerHostetler invoice to Natural Blue Resources	JD_036
	2/11/10	BakerHostetler invoice to Natural Blue Resources	JD_040
174	2/19/10	Legal Bills to Datameg and NTUR from Paul M. Vuksich	PMV 15 et seq
157	2/22/10	Corazzi to Marchiondo re: Stock	DEEP 079
	3/10/10	NTUR stock certificate for Elizabeth Flaherty	SEC-Fidelity-E-0002418
	3/19/10	BakerHostetler invoice to Natural Blue Resources	JD_048

Division of Enforcement  
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IT Ex. #	Date	Description (N.b., Emails to be introduced as exhibits with the accompanying attachments to such emails, if any)	Doc ID / Beginning Bates #
	4/1/10	Email Anaya to Corazzi re: FW: purchase	SEC-Anaya_Toney-E-0003687
	4/2/10	Form 10-K year ended December 31, 2009 (filed 4/2/10)	N/A
	4/2/10	email Anaya to Nancy, Re: accepted form type 10-K	SEC-Anaya_Toney-E-0003714
	4/4/10	Invoice: advisory fees to JEC Corp. from NTUR	
	4/5/10	Email Anaya to Corazzi re: see Paul below ... Jim's attached	SEC-Anaya_Toney-E-0003785
	4/12/10	Anaya to Corazzi and Cohen re: Legal Fees	SEC-Anaya_Toney-E-0002739
	4/15/10	BakerHostetler invoice to Natural Blue Resources	JD_055
168	4/26/10	Pelosi to Anaya and Decker re: Stock Certificates	SEC-Pelosi-E-0001232
	4/27/10	Natural Blue Steel Term Sheet email from Jason Saltsberg to James	SEC-Cohen-E-0001817
127	4/28/10	Minutes of Board of Directors of Natural Blue Resources, Inc. (BP)	NBR0387
	4/29/10	Anaya to Corazzi cc Cruickshank re: term sheet	SEC-Anaya_Toney-P-0004401
	4/30/10	email Cohen to Corazzi, Re: resignation from NTUR board of	SEC-Cohen-E-0001012
	5/14/10	Form 10-Q quarterly period ended March 31, 2010 (filed 5/14/10)	N/A
	5/17/10	BakerHostetler invoice to Natural Blue Resources	JD_064
	5/17/10	Email Anaya to Corazzi re: hunt	SEC-Anaya_Toney-E-0005299
	5/19/10	Email Anaya to Corazzi re: LETS CHAT TONIGHT, NEED UPDATES	SEC-Anaya_Toney-E-0005371
	5/28/10	Email Anaya to Cohen, Corazzi cc Rountree re: PELOSI	SEC-Cohen-E-0008688
	6/22/10	Anaya to Cruickshank and McCall re: Rountree's stock issuance \$67,500	SEC-Anaya_Toney-P-0006277
	6/22/10	Anaya to Corazzi and Cohen re: PCAOB \$909 bills -- Other Invoices	SEC-Anaya_Toney-P-0006782
	6/24/10	Anaya to Burzhan and Cohen re: FW: Removing restrictions from	SEC-Cohen-E-0001449
	7/2/10	Anaya to Cohen FW: Ecowave	SEC-Cohen-E-0001010
152	8/1/10	Natural Blue Resources, Inc. introduces Natural Blue Steel	SEC-Cohen-E-0008448
	8/5/10	email Anaya to Paul Whitford & John McCall, Re: Company Review	SEC-Anaya_Toney-E-0002754
132	8/6/10	Corazzi to Anaya cc Cohen re: June 10Q updates needed	SEC-Anaya_Toney-E-0007466 and 0007753
	8/6/10	Anaya to Corazzi cc Cohen re: June 10Q updates needed	SEC-Anaya_Toney-E-0007741
	8/12/10	Anaya to Hunt, Corazzi, Cohen re: 10Q Any additional comments?	SEC-Cohen-E-0005067
	8/13/10	Corazzi to Anaya re 10Q -- Any Additional Comments?	SEC-Corazzi-E-0000913
	8/13/10	Anaya to Cohen cc Corazzi re: FW: Payroll	SEC-Cohen-E-0007570
	8/13/10	Form 10-Q quarterly period ended June 30, 2010 (filed 8/13/10)	
	8/22/10	Corazzi to Cohen Fwd: Operating Procedures, Financial Transactions	SEC-Cohen-E-0000591
	8/22/10	Corazzi to Hunt cc Cohen Fwd: Operating Procedures, Financial	SEC-Cohen-E-0000593
	8/23/10	Corazzi to Hunt cc Cohen Re: Operating Procedures	SEC-Cohen-E-0002597
105	8/23/10	Natural Blue Steel screen shot	SEC-Cohen-E-0005950
154	9/1/10	Newport Coast Securities Statements of Account for Joseph A Corazzi	SEC-Apex-E-0000244
	9/1/10	Cohen to Anaya ("and Steve" -- Rountree not copied) re: Corazzi- Cohen Agreements	SEC-Anaya_Toney-E-0001334

Division of Enforcement  
List of Proposed Exhibits

IT Ex. #	Date	Description (N.b., Emails to be introduced as exhibits with the accompanying attachments to such emails, if any)	Doc ID / Beginning Bates #
	9/2/10	Anaya to Cohen re: Corazzi-Cohen Agreements	SEC-Anaya_Toney-E-0008321
	9/6/10	Email Anaya to McPherson, Cruickshank cc Cohen, Hand, Rountree, Whitford, McCall	SEC-Cohen-E-0005214
100	9/16/10	Anaya to Cohen re: Management	SEC-Anaya_Toney-E-0002758
	9/16/10	Anaya to Cohen re: Walter & Related Accounting Item	SEC-Anaya_Toney-E-0002759
	9/16/10	Anaya to Cohen re: Addressing Crucial Issues	SEC-Anaya_Toney-E-0002772
	9/16/10	Email Anaya to Cohen re: FW: Assistance in Preparing Spreadsheets	SEC-Cohen-E-0002045
	9/16/10	Anaya to Cohen re: FW: Assistance in Preparing Spreadsheets	SEC-Cohen-E-0002045
	9/19/10	Email Anaya to Cohen cc Corazzi, Hunt, Cohen, Rountree	SEC-Cohen-E-0009484
	9/20/10	Anaya to Corazzi (forwarded to Perry) re: FW: Documents	SEC-Anaya_Toney-E-0000258
137	9/20/10	Anaya to Corazzi re: 2 items... ABC	SEC-Anaya_Toney-E-0002248
	9/20/10	Anaya to Cohen re: McCall/Re: current affairs	SEC-Anaya_Toney-E-0002780
	9/20/10	Anaya to Whitford cc Rountree FW: current affairs (forwarding Cohen/McCall email)	SEC-Anaya_Toney-E-0002785
	9/21/10	Anaya to Corazzi, Cohen and Hunt re: Natural Blue Steel - Forward Plan	SEC-Anaya_Toney-E-0009489
	9/21/10	From Anaya to Hunt email with Corazzi re: Going Forward	SEC-Anaya_Toney-E-0008522
	9/27/10	Anaya to Corazzi, Hunt, Cohen re: NBS Press Release	SEC-Cohen-E-0009605
	9/27/10	Email Anaya to Cohen re: Press Release	SEC-Cohen-E-0008830
	9/27/10	Anaya to Corazzi cc Cohen re: Press Release	SEC-Cohen-E-0008830
	9/28/10	email Cohen to Corazzi, Re: Loans / Promissory Notes	SEC-Cohen-E-0002050
	9/30/10	Email Anaya to Corazzi (FW: email from Cohen)	SEC-Anaya_Toney-E-8771
	10/3/10	Email Anaya to Cohen cc Corazzi re: Accounting Records in Florida	SEC-Cohen-E-0005097
	10/19/10	Anaya to Corazzi and Cohen FW: S-8 Filing - Prior Auditors	SEC-Cohen-E-0007710
	10/19/10	Email Anaya to Corazzi and Cohen	SEC-Cohen-E-0007710
	10/25/10	Email Tecce to Ross & Montalto	SEC-Watch Harbor-E-0020628
	10/29/10	Anaya to Cohen and Corazzi FW: Audit Consent - S-8 Filing	SEC-Cohen-E-0000910
	10/31/10	Anaya to Cohen and Corazzi FW: Blue Steel	SEC-Cohen-E-0000962
	11/3/10	Email Anaya to Cohen and Corazzi (FW Audit Consent - S-8 Filing)	SEC-Cohen-E-0000911
	11/5/10	Email Montalto to Ross cc Tecce re: Eric Rose contact info	SEC-Watch Harbor-E-0020765
	11/6/10	Email Montalto to Ross cc Tecce re: Missing Resume	SEC-Watch Harbor-E-0020557
108	11/9/10	Perry to Cohen cc Corazzi re: Abbott & Associates Disbarment and Suits	SEC-Cohen-E-0000011
	11/11/10	Form 10-Q quarterly period ended September 30, 2010 (filed)	N/A
	11/16/10	Anaya to Corazzi and Cohen re: S-8 Stock	SEC-Cohen-E-0001609
	11/16/10	Anaya to Cohen cc Corazzi re: S-8 Stock - Natural Blue Resources	SEC-Cohen-E-0002646
	11/20/10	Cohen to Corazzi re: Fwd: FW: S-8 Stock - Natural Blue Resources	SEC-Cohen-E-0000380
	11/20/10	Cohen to Corazzi re S-8 Stock - Natural Blue Resources, Inc.	SEC-Cohen-E-0000626
	11/21/10	Anaya to Corazzi and Cohen re: 10-Q Final Draft	SEC-Cohen-E-0000045
	11/21/10	Anaya to Cohen and Corazzi re: Ron Silberstein	SEC-Cohen-E-0002792
	11/22/10	Corazzi to Cohen re: ACCREDITED FORM TYPE dtd	SEC-Cohen-E-0000179

Division of Enforcement  
List of Proposed Exhibits

IT Ex. #	Date	Description (N.b., Emails to be introduced as exhibits with the accompanying attachments to such emails, if any)	Doc ID / Beginning Bates #
	11/22/10	Cohen to Anaya cc Corazzi re: 10-Q Final Draft	SEC-Cohen-E-0001891
	12/6/10	Email Perry to RWCJR@rcimarine.com, cc Ross, Tecce	SEC-Watch Harbor-E-0020016
	12/8/10	Corazzi to Anaya re: Closing Down Print Responsibly	SEC-Anaya_Toney-E-0009665
	1/1/11	Bank of America monthly statement January 2011	SEC-Anaya_Toney-E-0000367
	1/1/11	Confidential January 2011 Memo from Toney Anaya to Erik Perry	SEC-Anaya_Toney-P-0000129
134	1/8/11	Corazzi to Anaya email re: Atlantic International	SEC-Corazzi-E-0001046
	1/10/11	Anaya to Hand, forwarding chain b/t Anaya and Corazzi re: Proposed Joint Venture	SEC-Anaya_Toney-0009992
149	1/14/11	Corazzi to Ross email re: Ross docs	SEC-WatchHarbor-E-0017187
136	1/14/11	Corazzi to Fernandez re: Natural Blue Steel Page	SEC-Fernandez-E-0002073
	1/14/11	Email Corazzi to Ross cc Perry, Cohen re: \$20M	SEC-Watch Harbor-E-0022191
	1/15/11	Email Perry to Corazzi cc Cohen, Ross re: \$20M	SEC-Watch Harbor-E-0022193
	1/16/11	Anaya to Cohen cc Corazzi, Whitford, Rountree re: Peters Road Prism One Stop Sales Blue Earth Solutions	SEC-Anaya_Toney-P-0000149
139	1/17/11	Corazzi to Fernandez re: [untitled]	SEC-Fernandez-E-0002118
	1/17/11	Email Anaya to Corazzi re: various	SEC-Anaya_Toney-E-0010228
	1/18/11	Corazzi to Anaya cc Cohen re: Draft Press Release -- NTUR/Atlantic	SEC-Cohen-E-0001961-63
	1/20/11	Anaya to Cohen cc Corazzi re: Erik	SEC-Anaya_Toney-E-0010356
	1/20/11	Email Anaya to Cohen cc Corazzi RE: here is a new draft	SEC-Cohen-E-0009542
	1/21/11	Letter from Mike Centre to Toney Anaya	SEC-Anaya_Toney-E-0008238
108	1/21/11	Email chain from Cohen to Corazzi w/emails from Tecce and other	SEC-Cohen-E-0000407
	1/21/11	Email Anaya to Cohen	SEC-Cohen-E-0009547
	1/21/11	Email Corazzi to Ross cc Perry, Cohen re: all ok	SEC-Watch Harbor-E-0022245
	1/21/11	Email Ross to Corazzi, Cohen, Perry, Star Funding	SEC-Watch Harbor-E-0019911
	1/22/11	Email Anaya to Cohen cc Corazzi re: doc	SEC-Anaya_Toney-E-0010484
	1/22/11	Email Corazzi to Ross cc Perry, Cohen re: NCND	SEC-Watch Harbor-E-0022746
13	1/23/11	Agreement between Natural Blue Resources, Inc. and Atlantic	NBR0083
	1/23/11	Anaya to Corazzi cc Cohen re: FW: Urgent SEC Filing Approval	SEC-Cohen-E-0001762
4	1/23/11	Agreement between Watch Harbor Asset Management LLC and Natural Blue Resources, Inc.	N/A
129	1/24/11	Anaya to Cohen and Corazzi cc Whitford re: Status Check	SEC-Anaya_Toney-P-0000193
107	1/24/11	Cohen to Painter re: release	SEC-Cohen-E-0001883
	1/24/11	Corazzi to Cohen, Anaya re: fwd order	SEC-Cohen-E-0006472
	1/24/11	Email Tecce to Perry cc Cohen, Montalto, Tecce, Frassetto re: FWD:	SEC-Cohen-E-0013364
14	1/25/11	Montalto to Anaya re: assignment of contract	NBR0085
	1/25/11	Email Omer to Cohen re: Natural Blue Resources Inc. Event	SEC-Cohen-E-0002417
	1/25/11	Anaya to Hand, Cohen, Corazzi, Rountree re: Whitford re: 8-k	SEC-Cohen-E-0009009
	1/25/11	Anaya to Hand, Cohen, Corazzi, Rountree cc Whitford re: 8-k	SEC-Cohen-E-0009009
15	1/25/11	Press Release: Natural Blue Resources, Inc. Announced Today the Signing of Two Key Agreements to Advance the Growth Business	N/A
	1/26/11	Anaya to Corazzi and Cohen FW: Target Date - Completion of Atlantic/Watch Harbor Transactions	SEC-Cohen-E-0007772
	1/26/11	Anaya to Corazzi cc Cohen re: Jehu Hand - Resignation	SEC-Cohen-E-0008143
	1/26/11	Corazzi to Anaya cc Cohen re: NCND	SEC-Cohen-E-0008352

Division of Enforcement  
List of Proposed Exhibits

IT Ex. #	Date	Description (N.b., Emails to be introduced as exhibits with the accompanying attachments to such emails, if any)	Doc ID / Beginning Bates #
150	1/26/11	Anaya to Corazzi cc Cohen and Whitford re: Status Check	SEC-Cohen-E-0010290
16	1/27/11	Unanimous Written Consent of the Directors of Natural Blue	NBR0356
	1/27/11	Email Murphy to Cohen re: Datameg longs hangout re What's wrong with this picture	SEC-Cohen-E-0001775
6	1/27/11	Perry to Corazzi and Cohen cc Ross re: press release for tomorrow	SEC-Watch Harbor-E-114
5	1/28/11	PR re Natural Blue Resources and Atlantic Deal Closes; new Board of	N/A
142	1/31/11	Newport Coast Securities Statement of Account	SEC-Apex-E-0000269
	2/2/11	Anaya to Perry cc Rountree, Corazzi, Cohen, Hand	SEC-Cohen-E-0002818
	2/2/11	email Anaya to Perry, Re: Priority Issues	SEC-Cohen-E-0008841
	2/3/11	Order to Cohen re Natural Blue Resources Inc. event	SEC-Cohen-E-0000269
	2/3/11	Anaya to McIntosh, Perry, Hand, cc Cohen and Corazzi re: Bookkeeping/Accounting	SEC-Cohen-E-0005217
	2/4/11	email Anaya to Perry & Hunt, Re: Nonlinear Market Forecasting	SEC-Cohen-E-0007419
	2/5/11	Perry to Corazzi, Cohen, Anaya cc Hand, Scimone re: finra	SEC-Cohen-E-0005770
	2/6/11	Perry to Corazzi, Cohen, Anaya cc Hand, McIntosh	SEC-Cohen-E-0002835
	2/6/11	Email Anaya to Perry, Corazzi, Cohen Re: FINRA	SEC-Cohen-E-0009367
	2/8/11	Alpine Securities 144 documentation for Alyson Jim Jr. and Patricia Cohen	SEC-Alpine-E-0000743
	2/8/11	Amended Form 10-Q quarterly period ended September 30, 2010 (filed 2/8/11)	
	2/8/11	Investment certificate for Joseph A. Robinson, Jr.	SEC-Fidelity-E-0001991
	2/10/11	Cohen to Robert Tew re: passwords	SEC-Alpine-E-0000740
	2/10/11	Perry to Corazzi, Cohen, R. Men	SEC-Cohen-E-0004750
38	2/11/11	Natural Blue Resources/Atlantic, Inc. Formed and First Contracts	N/A
42	2/15/11	Fidelity Transfer Company list of stock certificate owners	SEC-FBI-0000189
158	2/16/11	Fidelity Transfer Records for CA Capital Associates	SEC-Fidelity-E-0002481-96
	2/25/11	Natural Blue Resources, Inc. Advisory and Management Fee Agreement (unsigned) for JIC and CA Capital	SEC-Cohen-E-0001878
	2/25/11	Cohen to Corazzi re: Fwd: board appointment	SEC-Cohen-E-0003521
	2/26/11	Anaya to Perry re: Fwd: Management	SEC-Anaya_Toney-E-0005377
	3/1/11	NTUR Board resolution Stephen Sabo 150,000 shares	SEC-Fidelity-E-0002320
	3/2/11	Pronhoefer to Ross re: Scrap steel purchase letter of credit	SEC-Watch Harbor-E-0021390
	3/11/11	LPL Financial forms for Elizabeth Flaherty	SEC-Fidelity-E-0002420
146	3/19/11	Natural Blue Resources, Inc. Advisory and Management Fee	SEC-Cohen-E-0002925
155	3/21/11	Penson Financial Services, Inc. Deposit Securities Request	SEC-FINRA-E-0000102
	4/3/11	Stockholder's List as of 2/3/11 for Natural Blue Resources Inc.	SEC-Fidelity-E-0001778
	4/13/11	Silberstein to Anaya and Hand cc Perry and McIntosh re:	SEC-Anaya_Toney-E-0000361
	4/13/11	Perry to Anaya cc Hand and McIntosh re: JIC Contract Related	SEC-Anaya_Toney-0000243
	4/14/11	Cohen to Corazzi re: 10 mil finder	SEC-Cohen-E-0003113
	5/1/11	Re NTUR stock certificates Rountree to Anaya	SEC-Anaya_Toney-0001392
	5/1/11	Anaya to Perry re Stock Certificates -- Pelosi Inquiry	SEC-Anaya_Toney-E-0003585
	5/13/11	Scimone to Carrol re: PW Tampa Big note pdf	SDSC

Division of Enforcement  
List of Proposed Exhibits

IT Ex. #	Date	Description (N.b., Emails to be introduced as exhibits with the accompanying attachments to such emails, if any)	Doc ID / Beginning Bates #
	5/25/11	Perry to Bennett re: list of people attached to NTUR	SEC-FINRA-0000122
	6/3/11	Audio Recording and Transcript of Natural Blue Resources Board Meeting	N/A
	6/3/11	Minutes of a Special Meeting of the Board of Directors of Natural	SEC-Cohen-E-0004074
	6/4/11	Email Cohen to Corazzi Fwd: Resignation	SEC-Cohen-E-0000621
23	6/7/11	Minutes of a Special Meeting of the Board of Directors of Natural	NBR0073
24	6/10/11	Minutes of a Special Meeting of the Board of Directors of Natural	NBR0075
25	6/10/11	Resolutions Adopted by Unanimous Written Consent of Natural Blue	SEC-Fidelity-E-0002601
	7/14/11	Email Cohen to Corazzi Fwd: lawyer	SEC-Cohen-E-0003097
	10/11/11	Email Corazzi to Cohen re: paul 50	SEC-Cohen-E-0004608
	11/15/11	email Cohen to Corazzi, re: forwarded James Omer email	SEC-Cohen-E-0003881
	2/21/12	email Cohen to Corazzi, Re: Silberstein Ungar PLLC resignation	SEC-Cohen-E-0004223
	3/1/12	Fidelity transfer records for Modaz and Joseph Corazzi	SEC-Fidelity-E-0000695-741
	3/1/12	Fidelity transfer records Elizabeth Flaherty	SEC-Fidelity-E-0000697
	3/1/12	Fidelity transfer records Edward Wolf	SEC-Fidelity-E-0000698
	3/1/12	Fidelity transfer records Joseph Robinson	SEC-Fidelity-E-0000702
	3/1/12	Fidelity transfer records Stephen Sabo	SEC-Fidelity-E-0000713
	3/1/12	Subscription agreement NTUR Stephen Sabo	SEC-Fidelity-E-0002321
	6/28/12	Memo to Cohen to please call re bank account and SS	SEC-Cohen-E-0002577
21	1/7/13	Natural Blue Steel screen shot 1/7/13	N/A
	1/9/13	Investigative Testimony Transcript of Philip Bredding	N/A
	2/26/13	Oath of Erik Perry	N/A
	2/27/13	Sworn Testimony of Erik Perry	N/A
	4/23/13	Cohen list of brokerage accounts	
	6/1/13	Cohen Investigative Testimony Transcript	N/A
	6/10/13	Superior Marine & Recovery LLC Registration on Secretary of State, Nevada Website	N/A
	7/1/13	Corazzi Investigative Testimony Transcript Part I	N/A
	11/1/13	Corazzi Investigative Testimony Transcript Part I	N/A
109	4/10/14	Natural Blue Resources Inc. Investor Presentation April 2010	SEC-Anaya-Toney-P-002840
	5/12/14	Ledger History for Natural Blue Resources	ID_009
22	6/3/14	Minutes of a Special Meeting of the Board of Directors of Natural Blue Resources Inc.	NBR0079
	6/17/14	Attestation of the Secretary of the Commission re: Non-Existence of	N/A
	9/1/14	Cohen Answer to OIP	N/A
	9/1/14	Corazzi Answer to OIP	N/A
	11/22/14	Certification from FINRA re: James Cohen	N/A
	UNDATED	Memo for the File by Cross Fernandez	CFR352



Division of Enforcement  
List of Proposed Exhibits

IT Ex. #	Date	Description (N.b., Emails to be introduced as exhibits with the accompanying attachments to such emails, if any)	Doc ID / Beginning Bates #
	UNDATED	Natural Blue Bank Account Analysis (demonstrative)	N/A
	UNDATED	Natural Blue Shareholder Summary	N/A
	UNDATED	printout from MBTA Capital Management system	N/A
	UNDATED	Natural Blue Officer and Director Association Chart (demonstrative)	N/A
	UNDATED	Superior Court Information - People v. Cohen	N/A
	UNDATED	Curriculum Vitae of Robert Daines	N/A
	UNDATED	Natural Blue Private Placement List	SEC Cohen E-0014744
	Various	Bank Records (copies of statements, deposit slips, cancelled checks, and wire remittances) for Natural Blue, Inc.'s Bank of America	SEC-BOA-0000001-489
	Various	Transfer Agent Activity Report and Stockholder's Lists from Fidelity Transfer Company	SEC Fidelity E-0000001-1678

Dated: January 7, 2015

Respectfully submitted,

Rua M. Kelly / SJR  
Rua M. Kelly (617) 573-8941  
Mayeti Gametchu (617) 573-8921  
Securities and Exchange Commission  
33 Arch Street, 23<sup>rd</sup> Floor  
Boston, MA 02110

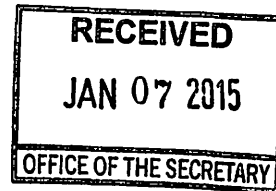
COUNSEL FOR  
DIVISION OF ENFORCEMENT



**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Boston Regional Office  
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**DIVISION OF ENFORCEMENT**



January 7, 2015

**By Fax and Overnight Mail**

Mr. Brent Fields  
Office of the Secretary  
Securities & Exchange Commission  
100 F Street, N.E.  
Washington DC 20549

Re: *In the Matter of Natural Blue Resources, Inc., James E. Cohen, and  
Joseph Corazzi, Respondents  
Administrative Proceeding File No. 3-15974*

Dear Secretary Fields:

Relative to the above Administrative Proceeding, enclosed please find an original and three copies of the Division's Exhibit List, Witness List, and Designation of Expert Witness Robert M. Daines and Rule 222(b) Statement.

Very truly yours,

Stephanie DeSisto  
Paralegal

cc: **Honorable Carol Fox Foelak (by electronic mail)**  
**Maranda Fritz (counsel for Respondent Cohen) (by electronic and overnight mail)**  
**Joseph Corazzi, Pro Se (by electronic and overnight mail)**

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Boston Regional Office  
33 Arch Street, 23<sup>rd</sup> Floor  
Boston, Massachusetts 02110-1424



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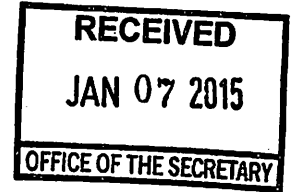
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