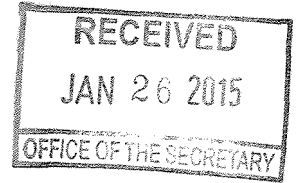


**UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION**

**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.

Dated: January 26, 2015

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Rha M. Kelly". The signature is written over a horizontal line.

Rha M. Kelly (617) 573-8941
Mayeti Gametchu (617) 573-8921
Securities and Exchange Commission
33 Arch Street, 23rd Floor
Boston, MA 02110

**COUNSEL FOR
DIVISION OF ENFORCEMENT**

SECURITIES AND EXCHANGE COMMISSION
Amended Exhibit List

January 26, 2014

Trial Exhibit #	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 #
1		8/13/98	Supreme Court Information re People v. Cohen	N/A
2		10/25/02	Final Judgment -- SEC v Corazzi	N/A
3		10/25/02	Consent of Defendant Corazzi to entry of final judgment	N/A
4		10/25/02	Complaint (SEC v. Las Vegas Entertainment Network, Inc., Corazzi, et al)	N/A
5		4/5/04	Certified Disposition SCI No. 6244/1998, People v. Cohen	N/A
6		4/5/04	Certified Disposition SCI No. 6244/1998, People v. Cohen	N/A
7		3/15/05	People v. Cohen -- Amended Restriction Order	N/A
8		1/1/08	Capital Associates Inc. Izzaroc LLC Commodity Trading Advisor Disclosure Document	SEC-Anaya_Toney-P-0000026
9	97	3/6/09	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000273
10	112	3/17/09	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Cohen-E-0014693
11		3/19/09	Email Cohen to Corazzi re: BLN has been issued	SEC-Cohen-E-0001887
12		4/1/09	Email Corazzi to Anaya cc Cohen re: draft 2 doc	SEC-Cohen-E-0008255
13		4/4/09	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000274
14		4/7/09	Email Anaya to Corazzi cc Cohen re: Natural Blue -- NM organization	SEC-Cohen-E-0009712
15		4/7/09	Sign to Cohen cc Pelosi, Corazzi, Cohen	SEC-Pelosi-E-0003041
16		4/7/09	Cohen to Corazzi, Anaya, Pelosi Fwd: Fw: Natural Blue	SEC-Pelosi-E-0002990
17		4/13/09	Email Anaya to Corazzi and Cohen re: NATURAL BLUE RESOURCES INC NEED TONEY SIG	SEC-Cohen-E-0032441
18		4/13/09	Email Corazzi to Anaya re: Datameg Acquires Natural Blue Resources Inc. pmv doc	SEC-Cohen-E-0005788
19	113	4/14/09	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000295
20		4/28/09	Waiver of Potential Conflicts of Interest While Acting for Datameg Corporation and Natural Blue Resources, Inc.	PMV2
21	177	4/29/09	Anaya to Vuksich fax re: Requested signatures attaching waiver and signature page	PMV1
22		5/3/09	Email Pelosi to Cohen, Corazzi, Anaya re: Next Steps	SEC-Cohen-E-0008401
23	120	7/23/09	Anaya to McPherson Email to Cohen, Corazzi, Pelosi re: Need to Pay this by Wire	SEC-Cohen-E-0009764
24		8/1/09	Minutes of Board of Directors of Natural Blue Resources, Inc. [DE]	SEC-CFR-E-0000231

SECURITIES AND EXCHANGE COMMISSION
Amended Exhibit List

January 26, 2014

Trial Exhibit #	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 #
25		8/7/09	Email Anaya to Robert F. W. Cohen - FW: Natural Blue	SEC-Anaya-E-0001134
26	118	8/11/09	Burshan to Murphy, Pelosi, Kim email, cc Cohen, Vuksich, Vaught re: Meeting images, attaching NBR Board meeting powerpoint and notes	SEC-Pelosi-E-0000310
27		8/12/09	Email Cohen to Robert F. W. Cohen	SEC-Anaya-E-0001138
28		8/27/09	Anaya to Pelosi re: Invoice -- July 2009 -- Joe Corazzi	SEC-Pelosi-E-0001151
29	176	8/27/09	NBR NY Files Anywhere Index	AMW-E-000001
30		9/3/09	Cohen to Anaya, Pelosi, Patricia Cohen	SEC-Pelosi-E-0001858
31		9/27/09	Corazzi to Pelosi, Anaya, Melissa Glendon at ABCcodes.com, cc Cohen re: Preliminary Code 1.pdf, 1.xls	SEC-Pelosi-E-0000014
32		9/29/09	Cohen to Pelosi re: Omar/PFD	SEC-Pelosi-E-0002675
33		10/9/09	Anaya to Cruickshank, Cohen, cc Pelosi re: EcoWave Wire Instructions	SEC-Pelosi-E-0003035
34	101	10/9/09	Cohen to Murphy, Pelosi, Vuksich, Anaya, Corazzi email re: NTUR/DTMG Questions	SEC-Pelosi-E-0000252
35		10/10/09	Burshan to Cohen, cc Anaya, Pelosi, Cohen, Kim, Vuksich re: FW: EcoWave Preliminary Budget	SEC-Pelosi-E-0000749
36		10/14/09	Engagement letter from Baker Hostetler to Gov. Anaya	JD_001
37	119	10/14/09	Email from Corazzi to Burshan, Murphy, Kim email, cc Pelosi, Anaya re: Directory	SEC-Pelosi-E-0000658
38		10/14/09	Burshan to Corazzi cc Anaya, Murphy, Kim, Pelosi and others	SEC-Pelosi-E-000664
39	135	10/18/09	Corazzi to Hernandez email re: NBR EcoWave system	SEC-Hernandez-E-0001457
40		11/1/09	Natural Blue Resources, Inc. Engagement and Advisory Fee Agreement with CA Capital Associates LLC	SEC-Pelosi-E-0000980
41		11/4/09	Pelosi to Anaya, Pelosi, Kim	SEC-Pelosi-E-0001102
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-0001454
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

SECURITIES AND EXCHANGE COMMISSION
Amended Exhibit List

January 26, 2014

Trial Exhibit #	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 #
73		4/1/10	Email Anaya to Corazzi re: EV 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)	
76		4/4/10	Invoice: advisory fees to JEC Corp. from NTUR	SEC-Anaya_Toney-E-0002659
77		4/5/10	Email Anaya to Corazzi re: SEC Paul DeLo	SEC-Anaya_Toney-E-0003785
78		4/12/10	Anaya to Corazzi and Cohen re: Legal Fees	SEC-Anaya_Toney-E-0002739
79		4/15/10	BakerHostetler invoice to Natural Blue Resources	ID_064
80	168	4/26/10	Pelosi to Anaya and Decker re: Stock Certificates	SEC-Pelosi-E-0001232
81		4/27/10	Natural Blue Steel Termsheet Email from Jason Suitsberg to James Cohen Sr.	SEC-Cohen-E-0001217
82	12	4/28/10	Minutes of Board of Directors of Natural Blue Resources, Inc.	NBR0337
83		4/29/10	Anaya to Corazzi re: Church & Dwight type	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: haul	SEC-Anaya_Toney-E-0005289
86		5/17/10	BakerHostetler invoice to Natural Blue Resources	ID_064
87		5/19/10	Email Anaya to Corazzi re: PELOSIS THAT TONIGHT WE BUDDIES THANKS	SEC-Anaya_Toney-E-0005371
88		5/28/10	Email Anaya to Cohen, Corazzi cc Rountree re: PELOSIS	SEC-Cohen-E-0008688
89		6/2/10	Anaya to Chuck Shank and Michael Rountree re: Stock Assistance - \$62,500	SEC-Anaya_Toney-E-0006377
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: Review of registration with NTUR shares	SEC-Cohen-E-0004405
92		7/2/10	Anaya to Cohen FW: Ecowave	SEC-Cohen-E-0001010
93	153	8/1/10	Natural Blue Resources, Inc. introduces Natural Blue Steel	SEC-Cohen-E-0004404
94		8/5/10	email Anaya to Paul Whitford & John McCall, Re: Company Review	SEC-Anaya_Toney-E-0002754
95	132	8/6/10	Corazzi to Anaya cc Cohen re: 10Q updates needed	Corazzi Document Production
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?	Corazzi Document Production
99		8/13/10	Anaya to Cohen cc Corazzi re: FW: 10Q	SEC-Cohen-E-0005500
100		8/22/10	Corazzi to Cohen Fwd: Operating Procedures, Financial Transactions	Sec-Cohen-E-0000591

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SEC-BOSTON OFFICE

NO. 7878 P. 8

SECURITIES AND EXCHANGE COMMISSION
Amended Exhibit List

January 26, 2014

Trial Exhibit #	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 #
101		8/22/10	Corazzi to Hunt cc Cohen FW: Operating Procedures - Financial Transactions	SEC-Cohen-E-0001593
102		8/22/10	Corazzi to Hunt cc Cohen Re: Operating Procedures	SEC-Cohen-E-0002537
103	105	8/23/10	Natural Blue Steel screenshot	SEC-Cohen-E-000850
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	Corazzi Document Production
106		9/2/10	Anaya to Cohen re: Corazzi-Cohen Agreements	SEC-Anaya_Toney-E-0008321
107		9/6/10	Email Anaya to McPherson, Crutcher, Shank, Cohen, Hana, Rountree, Whitford, Miscall	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-0007045
110		9/16/10	Anaya to Cohen re: Addressing Crucial Issues	SEC-Anaya_Toney-E-0002772
111	100	9/16/10	Anaya to Cohen re: Management	SEC-Anaya_Toney-E-0002756
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-0004484
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: Cohen's Email Forwarding Cohen/Miscall Email	SEC-Anaya_Toney-E-0007185
116	137	9/20/10	Anaya to Corazzi re: 2 Items... ABC	SEC-Anaya_Toney-E-0002248
117		9/20/10	Anaya to Cohen re: Model Kit - current affairs	SEC-Anaya_Toney-E-0012780
118		9/21/10	Anaya to Corazzi, Cohen and Hunt re: Natural Blue Steel -- Go Forward Plan	SEC-Anaya_Toney-E-0003489
119		9/23/10	From Anaya to Hunt Email with Corazzi's name forward	SEC-Anaya_Toney-E-0008722
120		9/27/10	Email Anaya to Cohen re: Press Release	SEC-Cohen-E-0008830
121		9/27/10	Anaya to Corazzi, Hunt, Cohen re: MBS Press Release	SEC-Cohen-E-0008830
122		9/27/10	Anaya to Corazzi cc Cohen re: Press Release	SEC-Cohen-E-0008830
123		9/29/10	email Cohen to Corazzi re: Hoang/Bromk's email	SEC-Cohen-E-0002050
124		9/30/10	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-0008597
126		10/19/10	Anaya to Corazzi and Cohen FW: S-8 Filing - Prior Auditors	SEC-Cohen-E-0007710

SECURITIES AND EXCHANGE COMMISSION
Amended Exhibit List

January 26, 2014

Trial Exhibit #	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 #
127		10/25/10	Email Toney to Ross cc Monta	SEC-Watch Harbor-E-0020828
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 W/ Blue Steel	SEC-Cohen-E-0000967
130		11/3/10	Email Anaya to Cohen and Corazzi (FW Audit Consent - S-8 Filing)	SEC-Cohen-E-0000911
131		11/5/10	Email Montalto to Ross cc Tecca re: EDC Royalty/Production Info	SEC-Watch Harbor-E-0020765
132		11/6/10	Email Montalto to Ross cc Tecca re: Missing Resume	SEC-Watch Harbor-E-0020557
133	106	11/9/10	Reply to Cohen cc Corazzi re: Atlantic Dismantling and Site Contractors	SEC-Cohen-E-0000011
134		11/11/10	Form 10-Q quarterly period ended September 30, 2010 (filed 11/11/10)	
135		11/16/10	Anaya to Corazzi and Cohen re: S-8 Stock	SEC-Cohen-E-0000160
136		11/16/10	Anaya to Cohen cc Corazzi re: S-8 Stock -- Natural Blue Resources Inc.	SEC-Cohen-E-0002646
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		
142		11/22/10	Cohen to Anaya cc Corazzi re: 10-Q Final Draft	SEC-Cohen-E-0001891
143		12/6/10	Email Perry to RWCh@comcast.com cc Ross, Toney	SEC-Watch Harbor-E-0020016
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-0000347
146		1/1/11	Confidential January 2011 Memo from Toney Anaya to Erik Perry	SEC-Anaya_Toney-P-0000129
147	134	1/8/11	Corazzi to Anaya email re: Atlantic Dismantling and Site	Corazzi Document Production
148		1/10/11	Anaya to Hand, forwarding chain b/t Anaya and Corazzi re: Proposed Joint Venture	SEC-Anaya_Toney-E-0009992
149	149	1/14/11	Corazzi to Ross email re: Ross doc	Corazzi Document Production
150		1/14/11	Email Corazzi to Ross cc Perry, Cohen Re: \$20M	SEC-Watch Harbor-E-0022191
151	136	1/14/11	Corazzi to Hernandez re: Natural Blue Steel Pass	Corazzi Document Production
152		1/15/11	Email Perry to Corazzi cc Cohen, Ross re: \$20M	SEC-Watch Harbor-E-0022193
153		1/16/11	Anaya to Cohen cc Corazzi W/ Attach to Summary of Report Road/Prism on Stock Sales of NE Earth Solutions	SEC-Anaya_Toney-P-0000148

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SECURITIES AND EXCHANGE COMMISSION
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January 26, 2014

Trial Exhibit #	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 #
154		1/17/11	Email Anaya to Corazzi re: various	SEC-Anaya_Toney-E-0010228
155	139	1/17/11	Corazzi to Hernandez re: [redacted]	SEC-Corazzi-Homena-Production
156		1/18/11	Corazzi to Anaya cc Cohen re: Draft Press Release -- NTUR/Atlantic	SEC-Cohen-E-0001961-63
157		1/20/11	Anaya to Cohen cc Corazzi RE: Draft	SEC-Anaya_Toney-E-0010386
158		1/20/11	Email Anaya to Cohen cc Corazzi RE: here is a new draft	SEC-Cohen-E-0009542
159		1/21/11	Email Anaya to Cohen	SEC-Cohen-E-0009547
160		1/21/11	Email Corazzi to Ross cc Perry, Cohen re: all ok	SEC-Watch Harbor-E-0022245
161		1/21/11	Email Ross to Corazzi, Cohen, Perry, Staff Funding	SEC-Watch Harbor-E-0084911
162		1/21/11	Letter from Mike Cenit to Toney Anaya	SEC-Anaya_Toney-E-0002238
163	108	1/21/11	Email chain from Cohen to Corazzi by email, from Teccce and other lawyers to Atlantic	SEC-Cohen-E-0000407
164		1/22/11	Email Anaya to Cohen cc Corazzi re: doc	SEC-Anaya_Toney-E-0010484
165		1/22/11	Email Corazzi to Ross re: re: [redacted] [redacted]	SEC-Watch Harbor-E-0022246
166	4	1/23/11	Agreement between Watch Harbor Asset Management LLC and Natural Blue Resources, Inc.	
167		1/23/11	Anaya to Corazzi cc Cohen re: Blue Resource SEC Filing Approval of Press Release	SEC-Cohen-E-0000962
168	13	1/23/11	Agreement between Natural Blue Resources, Inc. and Atlantic Acquisitions LLC and Atlantic Dismantling	NBR0083
169	129	1/24/11	Anaya to Cohen and Corazzi cc Whitford re: Status Report	SEC-Anaya_Toney-E-0000193
170	107	1/24/11	Cohen to Painter re: release	SEC-Cohen-E-0001882
171		1/24/11	Corazzi to Cohen, Anaya re: fwd order	SEC-Cohen-E-0006779
172		1/24/11	Email Tecce to Perry cc Cohen, Montalto, Tecce, Frasseti re: FWD: Atlantic Agreement	SEC-Cohen-E-0013364
173		1/25/11	Anaya to Hand, Cohen, Corazzi, Rountree cc Whitford re: 8-k	SEC-Cohen-E-0009009
174	14	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 Company	
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

SECURITIES AND EXCHANGE COMMISSION

January 26, 2014

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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, Cohen and Hand re: Resignation	SEC-Cohen-E-0008145
180	150	1/26/11	Anaya to Corazzi cc Cohen and Whitford re: Status Check	
181		1/26/11	Corazzi to Anaya cc Cohen, NBR	SEC-Cohen-E-0008145
182		1/27/11	Email Murphy to Cohen re: Datameg longs hangout re What's wrong with this picture	SEC-Cohen-E-0001775
183		1/27/11	Pat Corazzi and Cohen to Ross re: press release on comptow	
184	16	1/27/11	Unanimous Written Consent of the Directors of Natural Blue Resources re: Atlantic/WHAM	NBR0356
185		1/28/11	Pat Corazzi, Patti Reardon, and Patrick DeBlasio to new Board of Directors and New Board of Advisors Appointed	
186	142	1/31/11	Newport Coast Securities Statement of Account	Corazzi Document Production
187		1/2/11	Anaya to Perry cc Hand, re: Corazzi, Cohen, Hand	SEC-Cohen-E-0009218
188		2/2/11	email Anaya to Perry re: Priority Issues	SEC-Cohen-E-0008841
189	104	2/3/11	Cohen to Cohen re: Natural Blue Resources Inc. Event	SEC-Cohen-E-0009218
190		2/3/11	Anaya to McIntosh, Perry, Hand, cc Cohen and Corazzi re: Bookkeeping/Accounting	SEC-Cohen-E-0005217
191		2/5/11	Perry to Corazzi, Cohen, Anaya, cc Hand, Samohere, Julia	SEC-Cohen-E-0009570
192		2/6/11	Email Anaya to Perry, Corazzi, Cohen Re: FINRA	SEC-Cohen-E-0009357
193		2/6/11	Perry to Corazzi, Cohen, Anaya, cc Hand, McIntosh	SEC-Cohen-E-0009358
194		2/8/11	Amended Form 10-Q quarterly period ended September 30, 2010 (filed 2/8/11)	
195		2/8/11	Alpine Securities 1491 documentation for W. Lee, 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 Taylor re: passwords	SEC-Alpine-E-0000740
198		2/10/11	Perry to Corazzi cc Cohen RE: Men	SEC-Cohen-E-0004750
199	38	2/11/11	Natural Blue Resources, Atlantic, Inc. formed and 1st. Contracts signed	
200	82	2/15/11	Fidelity Transfer Company list of stock certificate owners	SEC-FBI-0000189
201	158	2/16/11	Fidelity Transfer Records for Coastal Associates	SEC-Fidelity-E-0002481, 83, 84, 93, 94, 95, 96

SECURITIES AND EXCHANGE COMMISSION
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202	145	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-0001831
204		2/26/11	Anaya to Perry re: FW: Management	SEC-Anaya_Toney-E-0003377
205		3/1/11	Natural Blue Resources, Inc. Board Resolution re: Sale of 100% Share	SEC-Fidelity-E-0003728
206		3/2/11	Frohnhofer to Ross re: Scrap steel purchase letter of credit	SEC-Watch Harbor-E-0021390
207		3/11/11	Financial form for ELEC 2011	SEC-Fidelity-E-0003729
208	146	3/19/11	Natural Blue Resources, Inc. Advisory and Management Fee Agreement (unsigned) for JEC	SEC-Cohen-E-0002925
209	155	3/21/11	Person Financial Services, Inc. Deposit Statement Request	SEC-Fidelity-E-0001193
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 re: Perry and McIntosh re: Supplemental Comments - IO	SEC-Anaya_Toney-E-0000959
212		4/14/11	Perry to Anaya cc Hand and McIntosh re: JEC Contract Related	SEC-Anaya_Toney-E-0000243
213		4/14/11	Cohen to Corazzi re: IO Milinda	SEC-Cohen-E-0001415
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 - 2011/1/1/11	SEC-Anaya_Toney-E-0001825
216		5/13/11	Sclmone to Carroll re: FW: ciampa big note.pdf	SDSC 001128
217		5/25/11	Perry to Bennett re: List of people attached to NTUR	SEC-Fidelity-E-0000492
218		6/3/11	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-0001071
220		6/4/11	Email Cohen to Corazzi Fwd: Resignation	SEC-Cohen-E-0000621
221	23	6/7/11	Minutes of a Special Meeting of the Board of Directors of Natural Blue Resources, Inc.	NBR0073
222	24	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 30	SEC-Cohen-E-0004608
226		11/15/11	email Cohen to Corazzi re: forwarded James Omer email	SEC-Cohen-E-0003981

SECURITIES AND EXCHANGE COMMISSION
Amended Exhibit List

January 26, 2014

Trial Exhibit #	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 #
227		2/21/12	Email Cohen to Corazzi re: Silverstein/Engel PUC resignation	SEC-Cohen-E-0004223
228		3/1/12	Fidelity transfer records Elizabeth Fiaherly	SEC-Fidelity-E-0000697
229		3/1/12	Fidelity transfer records Joseph Rablison	SEC-Fidelity-E-0000702
230		3/1/12	Fidelity transfer records Stephen Sabo	SEC-Fidelity-E-0000713
231		3/1/12	Subscription agreement NBR Stephen Sabo	SEC-Fidelity-E-0002301
232		3/1/12	Fidelity Transfer Company records for Modaz and Joseph Corazzi	SEC-Fidelity -E-0000695, 702, 705, 706, 707, 710, 711,
233		3/1/12	Fidelity transfer records Edward Wolf	SEC-Fidelity-E-0000698
234		6/28/12	Montalto to Cohen re: please call re bank account and \$\$	SEC-Cohen-E-0002577
235	21	1/7/13	Natural Blue Steel Screen Print 1/7/13	
236		1/9/13	Investigative Testimony Transcript of Philip Braeuning	N/A
237		2/26/13	oath of Erik Perry	N/A
238		2/27/13	Sworn Testimony of Erik Perry	N/A
239		4/23/13	Cohen list of brokerage accounts	
240		6/1/13	Cohen Investigative Testimony Transcript	N/A
241		6/10/13	Supreme Marine - Records of LLC Registration on Secretary of State Nevada Website	N/A
242		7/1/13	Corazzi Investigative Testimony Transcript Part I	N/A
243		10/1/13	Corazzi Investigative Testimony Transcript Part II	N/A
244	103	4/1/10	Natural Blue Resources Inc. Investor Presentation April 2010	SEC-Anaya_Toney-P-002840
245		5/1/10	Letter to SEC re: Natural Blue Resources	JP-003
246	22	6/3/11	Minutes of a Special Meeting of the Board of Directors of Natural Blue Resources, Inc.	NBR0079
247		6/17/14	Affidavit of the Secretary of the Commission re: Non-Existence of Registration	N/A
248		9/1/14	Cohen Answer to OIP	N/A
249		9/1/14	Corazzi Answer to OIP	N/A
250		12/22/14	Certification from FINRA re: James Cohen	N/A
251		UNDATED	Corporate Writas of Robert Dalness	
252		UNDATED	Memo for the File by Cross Fernandez	
253		UNDATED	Natural Blue Bank Account (all/with/sole/signed/)	N/A
254		UNDATED	Natural Blue Shareholder Summary	N/A
255		UNDATED	Reported from NBR re: Capital and settlement system	N/A

SECURITIES AND EXCHANGE COMMISSION
Amended Exhibit List

January 26, 2014

Trial Exhibit #	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 #
256		UNDATED	Natural Blue Officer and Director Association Chart (demonstrative)	N/A
257		UNDATED	Natural Blue Private Placement List	SEC-Cohen-E-00011744
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-BOA-0000001 through SEC-BOA-0000489
259		Various	Transfer Agent Activity Report and Stockholders Lists from Fidelity Transfer Company	SEC-Fidelity-E-0000007-2678
260		1/16/11	E-mail from Anaya to Whitford re: today's question	SEC-Anaya_Toney-E-0010217
261		8/1/09	Board Member Handbook at Special Meeting of Shareholders and First Meeting of Directors	N/A
262		8/24/09	Consent of Stockholders in Lieu of Meeting	N/A
263		9/5/09	E-mail from Anaya to Board re: Cohen, Corral, Vukobrat, LETTER TO PPM INVESTORS	N/A
264		12/30/09	E-mail from Murphy to Anaya re: please return ASAP	N/A
265		10/19/09	E-mail from Anaya to Board re: SHOUTIE - A Korney Professional Advisors	N/A
266		8/26/09	E-mail from Murphy to Anaya re: [no subject]	N/A
267		9/29/09	E-mail from Anaya to Vukobrat re: logon/wile	N/A
268		4/14/09	E-mail from Cohen to Murphy re: PPM	N/A
269		2/26/09	E-mail from Cohen to Murphy re: wene	N/A
270		2/26/09	E-mail from Cohen to Murphy re: prism 1	N/A
271		8/10/09	Natural Blue Resources, Inc. Shareable 14 p. 11	N/A
272		3/1/12	Fidelity Transfer Company list of NTUR shareholders	
273		1/26/11	E-mail from Murphy to Anaya re: [no subject]	N/A
274		4/1/10	NTUR Unanimous Written Consent of the Board	NBR0335
275		4/10/10	NTUR Unanimous Written Consent of the Board	NBR0331
276		6/1/11	E-mail from Hand to Perry cc board re: Board meeting	NBR0077
277		6/2/11	E-mail from Hand to Perry, Bratunina, Montalvo re: call in number	NBR0078
278		6/10/11	Minutes of a Special Meeting of the Board of Directors of Natural Blue Resources, Inc.	NBR0075
279		11/22/10	Corporate Resolution of the Board of Directors of Natural Blue Resources, Inc.	NBR0351

SECURITIES AND EXCHANGE COMMISSION
Amended Exhibit List

January 26, 2014

Trial Exhibit #	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 #
280		7/8/10	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc.	NBR0348
281		5/1/10	Unanimous Written Consent of the Directors of Natural Blue Steel, Inc.	NBR0346
282		5/7/10	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc.	NBR0344
283		5/4/10	Unanimous Written Consent of the Director of Natural Blue Resources, Inc.	NBR0341
284		5/4/10	Written Consent of the Sole Director of Natural Blue Resources	NBR0339

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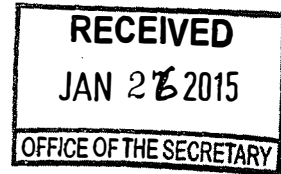


**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

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DIVISION OF ENFORCEMENT

January 26, 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 Revised Exhibit List, Expert Report and Pre-Hearing Brief.

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, 23rd Floor
 Boston, Massachusetts 02110-1424



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