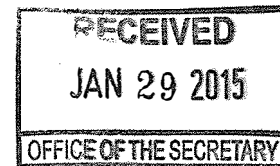


UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION



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

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**In the Matter of**

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

**RESPONDENT JAMES COHEN'S  
LIST OF PROPOSED EXHIBITS**

**Respondents.**

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At this time, Respondent James Cohen (the "Respondent") intends to introduce the proposed exhibits on the attached list at the February 9, 2015 hearing in the above-captioned matter. This list is non-exhaustive, and Respondent reserves all rights to supplement this list and introduce additional materials at the scheduled hearing. In particular, this list does not include all email correspondence that Respondent intends to introduce, nor does it include materials that relate to the proposed testimony of Robert M. Daines, which the SEC provided today.

Dated: January 26, 2015

Respectfully submitted,

THOMPSON HINE, LLP

/s/

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New York, New York 10017  
(212) 344-5680  
*Attorneys for James E. Cohen*

Respondent James Cohen's List of Proposed Exhibits

IT Ex. #	Date	Description	DocID / Beginning Bates
97	3/6/2009	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000273 SEC-Cohen-E-0014693; SEC-
112	3/17/2009	Minutes of Board of Directors of Natural Blue Resources, Inc.	Anaya_Toney-P-0000282
	3/31/2009	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000284
	4/4/2009	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000287, -289
	4/14/2009	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000295
	4/28/2009	Waiver of Potential Conflicts of Interest	PMV2-6
	5/1/2009	Attorney-Client Fee Agreement	PMV7-12
	5/20/2009	Form 10-Q for period ending 3/31/2009 filed by Datameg Corporation	
	5/27/2009	Email from T. Anaya	SEC-Anaya_Toney-P-0000300
	5/28/2009	Agreement between Echowave and Natural Blue	SEC-Anaya_Toney-P-0000297
	6/1/2009	Email from T. Anaya	SEC-Anaya_Toney-P-0000299
	6/18/2009	Form 8-K filed by Datameg Corporation	
	7/24/2009	Form 8-K filed by Natural Blue Resources, Inc.	
	8/1/2009	Minutes of Board of Directors of Natural Blue Resources, Inc.	SEC-CFR-E-0000231
	8/7/2009	Schedule 13D filed by Natural Blue Resources, Inc.	
	8/10/2009	Schedule 13D filed by Natural Blue Resources, Inc.	
	8/10/2009	Schedule 14F-1 filed by Natural Blue Resources, Inc.	
	8/14/2009	Baker Hostetler Engagement Letter	JD_001
	8/19/2009	Form 8-K filed by Natural Blue Resources, Inc.	
		Form 10-Q for period ending 6/30/2009 filed by Natural Blue Resources, Inc.	
	8/19/2009	Form 10-Q/A for period ending 6/30/2009 filed by Natural Blue Resources, Inc.	
	8/20/2009	Form 8-K filed by Natural Blue Resources, Inc.	
	8/26/2009	Form 8-K filed by Natural Blue Resources, Inc.	
	11/5/2009	Form 8-K filed by Natural Blue Resources, Inc.	
		Form 10-Q/A for period ending 6/30/2009 filed by Natural Blue Resources, Inc.	
	11/9/2009	Form 10-Q/A for period ending 6/30/2009 filed by Natural Blue Resources, Inc.	
98	11/14/2009	Natural Blue Resources, Inc. Engagement and Advisory Fee Agreement	SEC-Anaya_Toney-P-0001451
99	11/14/2009	Natural Blue Resources, Inc. Advisory and Management Fee Agreement	SEC-Anaya_Toney-P-0001454
		Form 10-Q for period ending 9/30/2009 filed by Natural Blue Resources, Inc.	
	11/23/2009	Form 10-Q for period ending 9/30/2009 filed by Natural Blue Resources, Inc.	
	12/8/2009	Letter from T. Anaya to L. Spigel (SEC) filed via Edgar	
	12/14/2009	Baker Hostetler invoice	JD_015
	12/14/2009	Baker Hostetler invoice	JD_020
	12/24/2009	Letter from T. Anaya to L. Spigel (SEC) filed via Edgar	
		Form 10-K/A for period ending 12/31/2008 filed by Natural Blue Resources, Inc.	
	12/28/2009	Form 10-K/A for period ending 12/31/2008 filed by Natural Blue Resources, Inc.	
		Form 10-Q/A for period ending 3/31/2009 filed by Natural Blue Resources, Inc.	
	12/28/2009	Form 10-Q/A for period ending 3/31/2009 filed by Natural Blue Resources, Inc.	
		Form 10-Q/A for period ending 6/30/2009 filed by Natural Blue Resources, Inc.	
	12/28/2009	Form 10-Q/A for period ending 6/30/2009 filed by Natural Blue Resources, Inc.	
	Jan-10	Anaya signatures to Natural Blue Form 8-K	SEC-Anaya_Toney-P-0000204
	1/4/2010	Correspondence from W. Cruickshank to L. Spigel re: Form 10-K	
	1/7/2010	Letter from L. Spigel (SEC) to W. Cruickshank filed via Edgar	
	1/15/2010	Form 8-K filed by Natural Blue Resources, Inc.	
	1/18/2010	Signed engagement letter for CFR	SEC-Anaya_Toney-P-0000219
	1/20/2010	Letter from T. Anaya to L. Spigel (SEC) filed via Edgar	
	1/26/2010	Form 8-K filed by Natural Blue Resources, Inc.	
	1/28/2010	Form 8-K filed by Natural Blue Resources, Inc.	
	1/28/2010	Baker Hostetler invoice	JD_025
	1/28/2010	Baker Hostetler invoice	JD_029
	1/29/2010	Letter from T. Anaya to L. Spigel (SEC) filed via Edgar	
		Unanimous Written Consent of the Directors of Natural Blue Resources, Inc.	
	2/1/2010	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000191
	2/1/2010	Signed Description of services for CFR	SEC-Anaya_Toney-P-0000232
	2/5/2010	Form 8-K filed by Natural Blue Resources, Inc.	

Respondent James Cohen's List of Proposed Exhibits

IT Ex. #	Date	Description	DocID / Beginning Bates
	2/9/2010	Form 8-K/A filed by Natural Blue Resources, Inc. Form 10-K/A for period ending 12/31/2008 filed by Natural Blue Resources, Inc.	
	2/11/2010	Form 8-K/A filed by Natural Blue Resources, Inc.	
	2/11/2010	Baker Hostetler invoice	JD_036
	2/11/2010	Baker Hostetler invoice Form 10-Q/A for period ending 9/30/2009 filed by Natural Blue Resources, Inc.	JD_044
	2/17/2010	Resources, Inc.	
	2/17/2010	Letter from T. Anaya to L. Spigel (SEC) filed via Edgar	
	2/17/2010	Letter from Cross, Fernandez & Riley	SEC-Anaya_Toney-P-0000243
	2/19/2010	Vuksich invoice Unanimous Written Consent of the Directors of Natural Blue Resources, Mar-10 Inc. (unsigned)	PMV 15-42 SEC-ROUNTREE-E-0000003
		Unanimous Written Consent of the Directors of Natural Blue Resources, Mar-10 Inc.	SEC-Anaya_Toney-P-0000192
	3/19/2010	Baker Hostetler invoice	JD_048
	3/19/2010	Form D filed by Natural Blue Resources, Inc. Unanimous Written Consent of the Directors of Natural Blue Resources, Apr-10 Inc.	SEC-Anaya_Toney-P-0000164
103	4/1/2010	Natural Blue Resources Inc. Investor Presentation April 2010 Form 10-K for period ending 12/31/2009 filed by Natural Blue Resources, 4/2/2010 Inc.	SEC-Anaya_Toney-E-0002840
	4/15/2010	Baker Hostetler invoice	JD_055
	4/21/2010	Form 8-K filed by Natural Blue Resources, Inc.	SEC-ROUNTREE-E-0000030; NBR0337; SEC-Anaya_Toney-P-0000195
	4/28/2010	Minutes of a Meeting of the Directors of Natural Blue Resources, Inc.	
	4/29/2010	Email from S. Rountree to T. Anaya	
	4/29/2010	Email from T. Anaya Written Consent of the Sole Director of Natural Blue Resources, Inc. May-10 (unsigned)	SEC-Cohen-E-0005172 SEC-ROUNTREE-E-0000008
		May-10 Anaya signatures to Natural Blue Form 8-Ks	SEC-Anaya_Toney-P-0000198
	5/4/2010	Form 8-K filed by Natural Blue Resources, Inc.	
	5/4/2010	Written Consent of the Sole Director of Natural Blue Resources, Inc. Unanimous Written Consent of the Directors of Natural Blue Resources, 5/4/2010 Inc. (Whitford signature)	SEC-Anaya_Toney-P-0000187 SEC-ROUNTREE-E-0000015
	5/4/2010	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc. (McCall signature)	SEC-ROUNTREE-E-0000032
	5/7/2010	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc.	SEC-ROUNTREE-E-0000001
	5/7/2010	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc. (McCall signature)	SEC-ROUNTREE-E-0000033
	5/7/2010	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc. (Whitford signature)	SEC-ROUNTREE-E-0000047
	5/7/2010	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc. (Anaya signature)	SEC-Anaya_Toney-P-0000163
	5/10/2010	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc.	SEC-ROUNTREE-E-0000022
	5/13/2010	Form 8-K filed by Natural Blue Resources, Inc. Form 10-Q for period ending 3/31/2010 filed by Natural Blue Resources, 5/14/2010 Inc.	
	5/17/2010	Baker Hostetler invoice	JD_064
	5/20/2010	Email from T. Anaya	
	5/21/2010	Email from T. Anaya	
	5/26/2010	Form 8-K filed by Natural Blue Resources, Inc. Unanimous Written Consent of the Directors of Natural Blue Resources, 6/1/2010 Inc.	SEC-Anaya_Toney-P-0000189
	6/9/2010	Ltr. from J. Hand to T. Anaya Unanimous Written Consent of the Directors of Natural Blue Resources, 7/7/2010 Inc.	SEC-Anaya_Toney-P-0000210 SEC-ROUNTREE-E-0000002

Respondent James Cohen's List of Proposed Exhibits

IT Ex. #	Date	Description	DocID / Beginning Bates
	7/8/2010	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000182-83
	8/9/2010	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000184
	8/11/2010	Ltr. from T. Anaya to Silberstein Ungar, PLLC	SEC-Anaya_Toney-P-0000215
	8/13/2010	Form 10-Q for period ending 6/30/2010 filed by Natural Blue Resources, Inc.	
	8/31/2010	Email from R. Hunt	
	9/1/2010	Agenda for Meeting of the Board of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000176
	9/2/2010	Email from T. Anaya to J. Cohen, Sr.	
	9/28/2010	Form 8-K filed by Natural Blue Resources, Inc.	
	Oct-10	Anaya signatures to Natural Blue Form 8-K	SEC-Anaya_Toney-P-0000207
		Form 10-Q for period ending 9/30/2010 filed by Natural Blue Resources, Inc.	
	11/22/2010	Corporate Resolution of the Board of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000174
	11/24/2010	Form 8-K filed by Natural Blue Resources, Inc.	
	1/1/2011	Confidential January 2011 Memo from T. Anaya to E. Perry	SEC-Anaya_Toney-P-0000129
	Jan-11	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc. (unsigned)	SEC-ROUNTREE-E-0000023
	Jan-11	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc. (unsigned)	SEC-ROUNTREE-E-0000026
	1/6/2011	Resolution of the Board of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000173
	1/16/2011	Email from T. Anaya to S. Bursham	SEC-Anaya_Toney-P-0000147
	1/16/2011	Email from T. Anaya to J. Cohen Sr.	SEC-Anaya_Toney-P-0000149
	1/20/2011	Email from T. Anaya to J. Cohen Sr.	SEC-Anaya_Toney-E-0010366
	1/20/2011	Email from T. Anaya to J. Cohen Sr.	SEC-Anaya_Toney-E-0009542
	1/20/2011	Written Consent of the Directors of Natural Blue Resources, Inc.	SEC-Anaya_Toney-P-0000180
	1/23/2011	Agreement between Natural Blue Resources, Inc. and Atlantic Agreement between Watch Harbor Asset Management LLC and Natural Blue Resources, Inc.	NBR0083
4	1/23/2011	Email from T. Anaya	SEC-Cohen-E-0001762
	1/24/2011	Email from T. Anaya	SEC-Anaya_Toney-P-0000193
	1/25/2011	Email from T. Anaya	SEC-Cohen-E-0009009
	1/26/2011	Email from T. Anaya	SEC-Cohen-E-0010290
	1/27/2011	Unanimous Written Consent of the Directors of Natural Blue Resources, Inc.	SEC-ROUNTREE-E-0000048; NBR0356; SEC-Anaya_Toney-P-0000166
	2/2/2011	Form 8-K filed by Natural Blue Resources, Inc.	
	2/4/2011	Form 8-K/A filed by Natural Blue Resources, Inc.	
	2/8/2011	Form 10-Q/A for period ending 9/30/2010 filed by Natural Blue Resources, Inc.	
	4/13/2011	Email from E. Perry to T. Anaya	SEC-Anaya_Toney-E-0000243
	5/25/2011	Email from T. Anaya to E. Perry	SEC-Anaya_Toney-P-0000135
	6/1/2011	Email from J. Hand re Board meeting	NBA0077
	6/7/2011	Form 8-K filed by Natural Blue Resources, Inc.	
	6/7/2011	Minutes of a Special Meeting of the Board of Directors of Natural Blue Resources, Inc.	NBR0073
	6/7/2011	Minutes of a Special Meeting of the Board of Directors of Natural Blue Resources, Inc.	
	6/10/2011	Resolutions Adopted by Unanimous Written Consent of Directors of Natural Blue Resources, Inc.	NBR0075
	6/10/2011	Natural Blue Resources, Inc.	SEC-Fidelity-E-0002601
	4/5/2012	Form 8-K filed by Natural Blue Resources, Inc.	
	1/8/2013	Letter from T. Anaya to SEC	
	1/17/2013	Letter from T. Anaya to SEC	
	3/19/2014	Memo re: Proffer Meeting with T. Anaya	
	4/28/2014	T. Anaya Cooperation Agreement	
	7/1/2014	T. Anaya Offer of Settlement	
	7/16/2014	In re Anaya, SEC AP File No. 3-15973, Order	
	7/16/2014	In re Perry, SEC AP File No. 3-15975, Order	