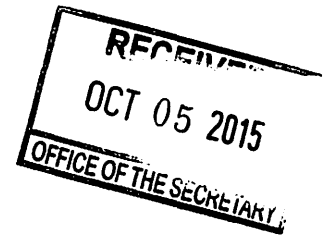


HARD COPY

Joseph Corazzi
[REDACTED]
Albuquerque, New Mexico
[REDACTED]



To Mr. Brent Fields
Secretary
United States Securities and Exchange Commission
100F. Street, N.E.
Washington, DC 20549

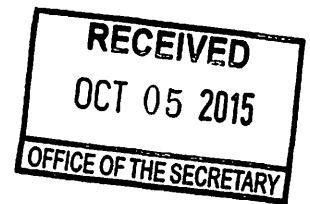
Re natural Blue Resources, Inc. A.P. No. 3-15974-Petion for Review

To all concerned,

I do agree with the attached motion. I wish to join in the motion.

Joseph Corazzi

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING
File No. 3-15974

In the Matter of

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

ORAL ARGUMENT
REQUESTED

Respondents.

MEMORANDUM IN SUPPORT
OF PETITION FOR REVIEW OF INITIAL DECISION

Attorneys for James E. Cohen

THOMPSON HINE LLP
Maranda E. Fritz
Eli B. Richlin
335 Madison Avenue, 12th Floor
New York, New York 10017
(212) 344-5680