

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION
October 26, 2015

SECURITIES ACT OF 1933
Release No. 9966 / October 26, 2015

SECURITIES EXCHANGE ACT OF 1934
Release No. 76271 / October 26, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-15974

In the Matter of
NATURAL BLUE RESOURCES, INC.,
JAMES E. COHEN, and
JOSEPH A. CORAZZI

ORDER GRANTING PETITION
FOR REVIEW AND SCHEDULING
BRIEFS

Pursuant to Commission Rule of Practice 411,¹ the petitions for review by James E. Cohen and Joseph A. Corazzi (collectively, "Respondents") and the cross-petition for review by the Division of Enforcement of the administrative law judge's initial decision² are granted. Pursuant to Rule of Practice 411(d),³ the Commission will determine what sanctions, if any, are appropriate in this matter.

Accordingly, IT IS ORDERED, pursuant to Rule of Practice 450(a),⁴ that Respondents shall file a joint brief in support of their petitions for review by November 25, 2015. The Division shall file a brief in opposition and in support of its cross-petition for review by

¹ 17 C.F.R. § 201.411.

² *Natural Blue Res., Inc.*, Initial Decision Release No. 863, 2015 WL 4929878 (Aug. 18, 2015).

³ 17 C.F.R. § 201.411(d).

⁴ 17 C.F.R. § 201.411(a).

December 28, 2015. Respondents shall file any joint reply brief, which shall not exceed 9,000 words, by January 11, 2016.⁵ Pursuant to Rule of Practice 180(c), failure to file a brief in support of the petition may result in dismissal of this review proceeding as to that petitioner.⁶

For the Commission, by the Office of General Counsel, pursuant to delegated authority.

Brent J. Fields
Secretary

⁵ As provided by Rule of Practice 450(a), no briefs in addition to those specified in this schedule may be filed without leave of the Commission. Attention is called to Rules 150 – 153, 17 C.F.R. §§ 201.150 – 153, with respect to form and service, and Rules of Practice 450(b) and (c), 17 C.F.R. §§ 201.450(b), 201.450(c), with respect to content and length limitations. Requests for extensions of time to file briefs are disfavored.

⁶ 17 C.F.R. § 201.180(c).