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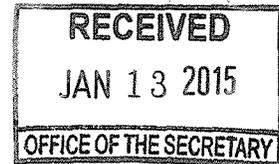
UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-15974

In the Matter of

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

Respondents.



**DIVISION OF ENFORCEMENT'S RESPONSE TO RESPONDENT JOSEPH A.
CORAZZI'S MOTION TO CONTINUE FEBRUARY 9, 2015 HEARING**

Rua M. Kelly
Senior Trial Counsel

Mayeti Gametchu
Assistant Regional Director, Office of Compliance
Inspections and Examinations

Thomas J. Rappaport
Senior Enforcement Counsel

DIVISION OF ENFORCEMENT
SECURITIES AND EXCHANGE COMMISSION
Boston Regional Office
33 Arch Street, 23d Floor
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INTRODUCTION

Having known of the February 9, 2015 hearing for nearly four months, and now nearly two months after his counsel notified the Division of his intent to withdraw, Respondent Joseph Corazzi (“Corazzi”) now moves for a four-month adjournment, citing personal circumstances and financial constraints as the bases for his inability to proceed at the hearing.

The Division submits that Corazzi’s motion should be denied, as he fails utterly to demonstrate that denial of the motion to adjourn the hearing would result in substantial prejudice – particularly where Corazzi has a documented history of obstruction and delay in the investigation preceding the OIP, and where Corazzi’s former counsel *specifically represented* in his motion to withdraw that his withdrawal would not occasion any delay of the applicable deadlines or the hearing. The motion is also wholly untimely, since Corazzi presumably knew by at least November 2014 that his counsel intended to withdraw, *inter alia*, because of Corazzi’s “continued financial hardship” – the very same reason that Corazzi now cites as an ostensible reason for seeking a four-month adjournment. *See* Motion of Robert M. Strumor to Withdraw as Counsel, at ¶1 (“Strumor Mot.”). Finally, the requirements of Rule of Practice 360(a)(2) make it virtually impossible to grant an adjournment of any length without severely impairing this Court’s ability to comply with the 300-day deadline for an initial decision, which is due no later than May 12, 2015.

Accordingly, for these reasons more fully set forth herein, Corazzi’s motion should be denied.

RELEVANT PROCEDURAL HISTORY

The OIP alleging violations of the securities laws by Natural Blue Resources, Inc. (“Natural Blue”), James Cohen and Joseph Corazzi was issued on July 16, 2014. Prior to the filing of the OIP, however, the Division had conducted a non-public investigation into potential securities law violations by Natural Blue and others, including but not limited to Corazzi. The Division submits that Corazzi’s history of delay and non-compliance in the preceding investigation is highly relevant to the pending Motion, and should be considered by this Court in assessing whether the Respondent has made a good faith showing of good cause for a continuance.

On April 23, 2013, the Division issued a subpoena to Joseph Corazzi for documents and testimony. *See* Exhibit A (copy of April 23, 2013 subpoena). The subpoena required Corazzi to produce responsive documents by May 15, 2013 and to testify on May 29, 2013. *See id.* On or about May 14, 2013, Corazzi retained attorney Irving M. Einhorn, Esq., who requested additional time for compliance with the subpoena. *See* Exhibit B (June 18, 2013 e-mail from Rua Kelly to Irving Einhorn). At that time, the staff agreed to extend the deadline for production of responsive documents to June 7, and later scheduled Corazzi’s testimony for June 25, 2013. *See id.* As reflected in Exhibit B, however, by June 18, 2013, Corazzi had not produced the documents sought by the subpoena, prompting the staff to e-mail counsel to inquire as to the reason for Corazzi’s non-compliance. *See id.* (noting Attorney Einhorn’s representation that Corazzi had a “medical condition” that impacted his ability to comply with the subpoena). The staff again extended the subpoena deadlines, in light of Corazzi’s unspecified medical issues, but noted that Corazzi’s “vague and delinquent responses to the [staff’s] inquiries and his seeming lack of concern about the passage of the deadlines imposed by the subpoena are very troubling.” *See* Exhibit C (June 21, 2013 e-mail from Rua Kelly to Irving Einhorn).

On June 25, 2014, just days after the staff's second extension of the subpoena deadlines for Corazzi, Attorney Einhorn informed the Division that he was no longer representing Mr. Corazzi. *See Exhibit D* (June 25, 2014 e-mail correspondence between Joseph Corazzi and Rua Kelly). The staff then advised Mr. Corazzi that they would grant a third and final extension of the subpoena, with documents due by July 8, and testimony to be conducted via videoconference in Albuquerque, New Mexico, the place of Mr. Corazzi's residence. *See id.* While Corazzi ultimately produced a limited number of e-mails (which, based on the staff's review of the investigative file, were only a fraction of the responsive e-mails sent and received by Corazzi), his testimony had to be suspended after Corazzi repeatedly refused to answer questions on a variety of topics, citing the attorney-client privilege. *See Exhibit E* (August 7, 2013 letter to Corazzi). Corazzi's testimony was rescheduled for August 27, 2013 in New Mexico. *See id.*

On August 26, 2013 – the night before his rescheduled testimony – Corazzi contacted the staff to advise that he had retained a second attorney, Tommy D. Hughes, and that he did not intend to appear at the next day's testimony. *See Exhibit F* (August 26, 2013 e-mail from Rua Kelly to Joseph Corazzi). After confirming that Hughes had been retained, the staff rescheduled Corazzi's testimony for October 1, 2013, which ultimately occurred in November 2013 after the government shutdown prevented the staff from taking testimony on the October 1 date as planned.

After receiving a *Wells* notice in March 2014, Corazzi retained a third attorney, Robert Strumor, who conducted a review of the investigative file and made a *Wells* submission on Corazzi's behalf. After the OIP was filed, Mr. Strumor entered an appearance in the litigation, but during the week of November 3, 2014, Strumor called the Division to advise that he planned to withdraw from the case. While the staff advised Strumor that they did not intend to oppose his

motion to withdraw, they would oppose any requests to adjourn any of the upcoming deadlines (including but not limited to the date of the hearing) based on Strumor's planned withdrawal.

On November 26, 2014, Attorney Strumor moved to withdraw, citing Respondent's "continued financial hardship" and advising the Court that he had "informed Respondent Corazzi that he will need to secure new counsel in this matter or in the alternative appear *pro se*." Strumor Mot. at ¶1, 3. Attorney Strumor's motion – which was served on Mr. Corazzi – unequivocally stated that "the undersigned's Motion to Withdraw as Counsel *will not delay or impede the scheduled hearing on the merits in this case or any other proceeding subject to the Joint Proposed Prehearing and Briefing Schedule filed on September 12, 2014.*" Strumor Mot. at ¶6. (*emphasis added*) Strumor's withdrawal was effected on December 1, 2014. *See* December 1, 2014 Order.

ARGUMENT

I. Corazzi Fails to Show Good Cause to Postpone the Hearing

Pursuant to the Commission's Rule of Practice 161(a), the Administrative Law Judge ("ALJ") may, for good cause shown, postpone or adjourn any hearing. *See* 17 C.F.R. §§ 201.161, 360. However, under Rule 161(b), an ALJ must adhere to a policy of strongly disfavoring motions for postponement, except in circumstances where the requesting party makes a strong showing that the denial of the motion would substantially prejudice its case. *See* 17 C.F.R. §§ 201.161(b)(1). In determining whether to grant any such motion, the ALJ shall consider, in addition to any other relevant factors: (1) the length of the proceeding to date; (2) the number of postponements, adjournments, or extensions already granted; (3) the stage of the proceedings at the time of the request; (4) the impact of the request on the ALJ's ability to complete the proceeding in the time specified by the Commission; and (5) any other such matters as justice may require. *Id.*

As a preliminary matter, Respondent's counsel conditioned his withdrawal on the explicit representation that it would occasion no delay in the case. Now, Corazzi claims that he is unable to proceed without a "bare minimum" four-month continuance of all deadlines previously imposed by the Court – not withstanding his prior counsel's unequivocal statements to the contrary.

Turning to the applicable factors, the first factor -- length of the proceeding to date -- weighs heavily against Corazzi's request for a continuance. As this Court is well aware, Rule 360(a)(2) of the Rules of Practice counsels that ALJs should adhere to a timeline in 300-day deadline cases in which the hearing shall take place approximately four months after service of the OIP, with parties having approximately two months after the hearing to submit briefs, and with the ALJ having approximately four months after briefing to issue an initial decision. *See* 17 C.F.R. §201.360(a)(2). Here, at the Respondents' request, this Court scheduled the hearing for February 9, 2015 – nearly seven months after the OIP was filed. Under the current schedule, the parties have a mere one month to submit briefs, and the ALJ has less than two months to file an initial decision. The 300-day deadline makes a four-month (or more) continuance unworkable, and even if the court were to take Corazzi at his word that he intended to immediately retain counsel, any further delay in the hearing would put the parties and the ALJ in an almost-impossible position with regard to meeting the statutory deadlines in an administrative proceeding. Thus, the Division submits that the first factor weighs heavily against the Respondent's request to adjourn the hearing. *See, e.g., In the Matter of Delaney et al.*, File No. 3-15873 (September 22, 2014 Order Following Second Prehearing Conference) (denying postponement motion "filed only six weeks before the scheduled start of the hearing on a date that was agreed upon and ordered on June 27, 2014, nearly three months ago.").

Second, while this is Respondent's first request to adjourn the hearing, the Court should consider Corazzi's lengthy history of delay and non-compliance during the investigation. This is not, unlike the recent *Fortenberry* decision, a situation where the Respondent's counsel withdrew less than a month before the hearing, citing conflict over litigation strategy. *See* September 12, 2014 Order Granting Continuance and Changing Hearing Location, *In re Fortenberry*, File No. 3-15858. Rather, Corazzi has been aware for at least two months that his attorney planned to withdraw, and given that the basis of his attorney's withdrawal was Corazzi's failure to pay, Corazzi presumably could well have foreseen this development. This motion is entirely consistent with Corazzi's conduct throughout the investigation – *i.e.*, seeking delays based on vague and unsupported statements about his personal and financial situation, and then seeking further extensions thereafter. Under the circumstances, the Division suggests that the fact that it is a “first” request to adjourn the hearing should be weighed lightly against Corazzi's clear history of dilatory conduct.

As with the first factor, the third factor – the stage of the proceedings at the time of the request for an adjournment – weighs heavily against Corazzi. Corazzi's motion, filed on January 7, came on the same date that all parties were required to file witness lists, exhibit lists, and expert reports. The Division complied with this deadline; the Respondents (both Cohen and Corazzi) did not. Respondent Cohen simply failed to comply with this deadline without explanation, while Respondent Corazzi ignored the deadline and asked for a four-month adjournment of all hearing deadlines and the hearing. Particularly given Corazzi's attorney's explicit representation that his withdrawal would not occasion delay of the proceedings, and given Corazzi's unexplained failure to move the Court earlier, the Division submits that this factor weighs heavily against Corazzi – as does the fourth factor, since the ALJ has already shortened the window fully by half of the usual

four-month period to issue an opinion in a 300-day case. Any further adjournment would certainly hamper the ALJ's ability to complete the proceeding in the time specified by the Commission. *See, e.g., In re Leaddog Capital Markets, LLC et al*, File No. 3-14623 (denying request to postpone hearing by 30 to 60 days as "inconsistent with 17 C.F.R. § 201.360(a)(2) as well as 17 C.F.R. § 201.161(b)") (April 12, 2012 Order).

Finally, the Division submits that an adjournment at this late date would be highly prejudicial to its case – and more importantly, would present an acute problem for the Division's witnesses. Because of the "virtual" nature of Natural Blue, the witnesses are located all across the United States – including, among other places, California, Florida, New Mexico, Virginia, Massachusetts, New Hampshire and New York. The Division and the witnesses have gone to great lengths to prepare for the mid-February hearing, which requires arranging travel for numerous witnesses throughout the U.S., including Natural Blue's investors. While the Division recognizes that Corazzi's loss of a close family member is a painful and difficult event, Corazzi has evinced a lack of attention and respect for both the Commission's non-public investigation and the Court's schedule – long before filing his motion to adjourn. Many of the Division's witnesses have taken pains to rearrange their personal lives and prioritize their schedules for the hearing, and Corazzi's failure to do the same is an inadequate reason for adjourning this matter.

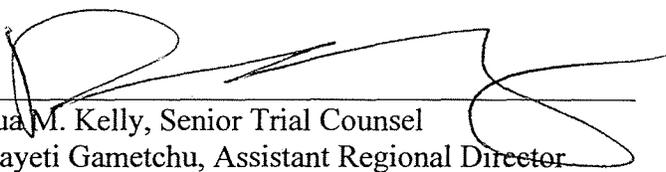
CONCLUSION

For the above-stated reasons, Respondent Corazzi's motion should be denied.

Respectfully submitted,

DIVISION OF ENFORCEMENT

By its attorneys,



A handwritten signature in black ink, appearing to be 'Rua M. Kelly', is written over a horizontal line. The signature is stylized and extends to the right of the line.

Rua M. Kelly, Senior Trial Counsel
Mayeti Gametchu, Assistant Regional Director
Thomas J. Rappaport, Senior Counsel
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(617) 573-4590 (Fax)
Email: kellyru@sec.gov

Dated: January 12, 2015

Exhibit A



**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Boston Regional Office
33 Arch St., 23rd Floor
Boston, MA 02110-1424
Telecopier: (617) 573-4590

DIVISION OF ENFORCEMENT

Thomas J. Rappaport
Senior Enforcement Counsel
(617) 573-8986

April 23, 2013

Via UPS



Re: In the Matter of Natural Blue Resources, Inc. (B-02723)

Dear Mr. Corazzi:

The staff of the Boston Regional Office of the United States Securities and Exchange Commission is conducting an investigation in the matter identified above. The enclosed subpoena has been issued to you as part of this investigation. The subpoena requires you to give us documents and provide sworn testimony.

Please read the subpoena and this letter carefully. This letter answers some questions you may have about the subpoena. You should also read the enclosed SEC Form 1662. You must comply with the subpoena. You may be subject to a fine and/or imprisonment if you do not.

Producing Documents

What materials do I have to produce?

The subpoena requires you to give us the documents described in the attachment to the subpoena. You must provide these documents by May 15, 2013. The attachment to the subpoena defines some terms (such as "document") before listing what you must provide.

You should produce each and every document in your possession, custody, or control, including any documents that are not in your immediate possession but that you have the ability to obtain. All responsive documents shall be produced as they are kept in the usual course of business, and shall be organized and labeled to correspond with the numbered paragraphs in the subpoena attachment. In that regard, documents should be produced in a unitized manner, *i.e.*, delineated with staples or paper clips to identify the document boundaries.

Joseph A. Corazzi
April 23, 2013
Page 2

Documents responsive to this subpoena may be in electronic or paper form. Electronic documents such as email should be produced in accordance with the attached document entitled SEC Data Delivery Standards (the "Standards"). If you have any questions concerning the production of documents in an electronic format, please contact me as soon as possible but in any event before producing documents. **All electronic documents responsive to the document subpoena, including all metadata, must also be secured and retained in their native software format and stored in a safe place.** The staff may later request or require that you produce the native format.

For documents in paper format, you may send the originals, or, if you prefer, you may send copies of the originals. The Commission cannot reimburse you for the copying costs. If you are sending copies, the staff requests that you scan (rather than photocopy) hard copy documents and produce them in an electronic format consistent with the Standards. Alternatively, you may send us photocopies of the documents in paper format. **If you choose to send copies, you must secure and retain the originals and store them in a safe place.** The staff may later request or require that you produce the originals.

Whether you scan or photocopy documents, the copies must be identical to the originals, including even faint marks or print. Also, please note that if copies of a document differ in any way, they are considered separate documents and you must send each one. For example, if you have two copies of the same letter, but only one of them has handwritten notes on it, you must send both the clean copy and the one with notes.

If you do send us scanned or photocopied documents, please put an identifying notation on each page of each document to indicate that you produced it, and number the pages of all the documents submitted. (For example, if Jane Doe sends documents to the staff, she may number the pages JD-1, JD-2, JD-3, etc., in a blank corner of the documents.) Please make sure the notation and number do not conceal any writing or marking on the document. If you send us originals, please do not add any identifying notations.

In producing a photocopy of an original document that contains post-it(s), notation flag(s), or other removable markings or attachments which may conceal all or a portion of the markings contained in the original document, photocopies of the original document both with and without the relevant post-it(s), notation flag(s), or removable markings or attachments should be produced.

Do I need to send anything else?

You should enclose a list briefly describing each item you send. The list should state to which numbered paragraph(s) in the subpoena attachment each item responds. **A copy of the subpoena should be included with the documents that are produced.**

Please include a cover letter stating whether you believe you have met your obligations under the subpoena by searching carefully and thoroughly for everything called for by the subpoena, and sending it all to us.

Please also provide a narrative description describing what you did to identify and collect documents responsive to the subpoena. At a minimum, the narrative should describe:

- who searched for documents;
- who reviewed documents found to determine whether they were responsive;
- what sources were searched (e.g., computer files, CDs, DVDs, thumb drives, flash drives, online storage media, hard copy files, diaries, datebooks, planners, filing cabinets, home office, work office, voice mails, home email, webmail, work email, backup tapes or other media);
- what third parties, if any, were contacted to obtain responsive documents (e.g., phone companies for phone records, brokerage firms for brokerage records); and
- where the original electronic and hardcopy documents are maintained and by whom.

For any documents that qualify as records of regularly conducted activities under Federal Rule of Evidence 902(11), please complete a business records certification (a sample of which is enclosed) and return it with the document production.

What if I do not send everything described in the attachment to the subpoena?

The subpoena requires you to send all the materials described in it. If, for any reason -- including a claim of attorney-client privilege -- you do not produce something called for by the subpoena, you should submit a list of what you are not producing. The list should describe each item separately, noting:

- * its author(s);
- * its date;
- * its subject matter;
- * the name of the person who has the item now, or the last person known to have it;
- * the names of everyone who ever had the item or a copy of it, and the names of everyone who was told the item's contents;
- * the reason you did not produce the item; and

- * the specific request in the subpoena to which the document relates.

If you withhold anything on the basis of a claim of attorney-client privilege or attorney work product protection, you should also identify the attorney and client involved. If you withhold anything on the basis of the work product doctrine, you should also identify the litigation in anticipation of which the document was prepared.

Where should I send the materials?

Please send the materials to:

ENF-CPU
U.S. Securities and Exchange Commission
100 F St., N.E., Mailstop 5973
Washington, DC 20549-5973

For smaller electronic productions less than 10MB in size, the materials may be emailed to the following email address: ENF-CPU@sec.gov.

Testifying

Where and when do I testify?

The subpoena requires you to come to the Commission's offices at 33 Arch Street, 23rd Floor, Boston, MA 02110 on Wednesday, May 29, 2013, at 9:30 a.m., to testify under oath in the matter identified on the subpoena. Your testimony will be recorded by audio or stenographic means.

A background questionnaire is also enclosed. During your testimony, the staff intends to ask background questions concerning, among other things, your residences, telephone numbers, education and employment. To expedite that part of the testimony, we request that you complete the enclosed questionnaire on a voluntary basis and provide it to the staff at least several days prior to your testimony.

Other Important Information

May I have a lawyer help me respond to the subpoena?

Yes. You have the right to consult with and be represented by your own lawyer in this matter. Your lawyer may also advise and accompany you when you testify. We cannot give you legal advice.

Joseph A. Corazzi
April 23, 2013
Page 5

What will the Commission do with the materials I send and/or the testimony I provide?

The enclosed SEC Form 1662 includes a List of Routine Uses of information provided to the Commission. This form has other important information for you. Please read it carefully.

Has the Commission determined that anyone has done anything wrong?

This investigation is a non-public, fact-finding inquiry. We are trying to determine whether there have been any violations of the federal securities laws. The investigation and the subpoena do not mean that we have concluded that you or anyone else has broken the law. Also, the investigation does not mean that we have a negative opinion of any person, entity or security.

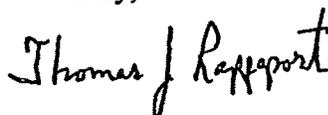
Important Policy Concerning Settlements

Please note that, in any matter in which enforcement action is ultimately deemed to be warranted, the Division of Enforcement will not recommend any settlement to the Commission unless the party wishing to settle certifies, under penalty of perjury, that all documents responsive to Commission subpoenas and formal and informal document requests in this matter have been produced.

I have read this letter, the subpoena, and the SEC Form 1662, but I still have questions. What should I do?

If you have any other questions, you may call me at [REDACTED]. If you are represented by a lawyer, you should have your lawyer contact me.

Sincerely,



Thomas J. Rappaport
Senior Enforcement Counsel
Division of Enforcement

Enclosures: Subpoena and Attachment
SEC Data Delivery Standards
SEC Form 1662
Business Records Certification
Background Questionnaire



SUBPOENA

UNITED STATES OF AMERICA SECURITIES AND EXCHANGE COMMISSION

In the Matter of Natural Blue Resources, Inc. (B-02723)

To:



YOU MUST PRODUCE everything specified in the Attachment to this subpoena to officers of the Securities and Exchange Commission, at the place, date and time specified below:

ENF-CPU, U.S. Securities and Exchange Commission, 100 F St., N.E., Mailstop 5973,
Washington, DC 20549-5973, no later than May 15, 2013.

YOU MUST TESTIFY before officers of the Securities and Exchange Commission, at the place, date and time specified below:

Securities and Exchange Commission, Boston Regional Office, 33 Arch Street, 23rd
floor, Boston, Massachusetts 02110, on May 29, 2013, at 9:30 a.m.

FEDERAL LAW REQUIRES YOU TO COMPLY WITH THIS SUBPOENA.

Failure to comply may subject you to a fine and/or imprisonment.

By:

Thomas J. Rappaport
Thomas J. Rappaport, Senior Enforcement Counsel
U.S. Securities and Exchange Commission
33 Arch Street, 23rd Floor
Boston, Massachusetts 02110

Date:

April 23, 2013

I am an officer of the U.S. Securities and Exchange Commission authorized to issue subpoenas in this matter. The Securities and Exchange Commission has issued a formal order authorizing this investigation under: Section 20(a) of the Securities Act of 1933 and Section 21(a) of the Securities Exchange Act of 1934.

NOTICE TO WITNESS:

If you claim a witness fee or mileage, submit this subpoena with the claim voucher.

SUBPOENA ATTACHMENT FOR JOSEPH A. CORAZZI
April 23, 2013
In the Matter of Natural Blue Resources, Inc. (B-02723)

A. Definitions

As used in this subpoena, the words and phrases listed below shall have the following meanings:

1. "Natural Blue Resources" means the Delaware corporate entity doing business under the name "Natural Blue Resources, Inc.," including parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, general partners, limited partners, partnerships and aliases, code names, or trade or business names used by any of the foregoing.
2. "Atlantic" means the entity doing business under the name "Atlantic Dismantling and Site Contractors Corp." and/or the entity doing business under the name "Atlantic Acquisitions, LLC," including parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, general partners, limited partners, partnerships and aliases, code names, or trade or business names used by any of the foregoing.
3. "Person" means a natural person, firm, association, organization, partnership, business, trust, corporation, bank or any other private or public entity.
4. "Representative" of a Person means any present or former family members, officers, executives, partners, joint-venturers, directors, trustees, employees, consultants, accountants, attorneys, agents, or any other representative acting or purporting to act on behalf of the Person.
5. "Document" shall include, but is not limited to, any written, printed, or typed matter including, but not limited to all drafts and copies bearing notations or marks not found in the original, letters and correspondence, interoffice communications, slips, tickets, records, worksheets, financial records, accounting documents, bookkeeping documents, memoranda, reports, manuals, telephone logs, telegrams, facsimiles, messages of any type, telephone messages, voice mails, tape recordings, notices, instructions, minutes, summaries, notes of meetings, file folder markings, and any other organizational indicia, purchase orders, information recorded by photographic process, including microfilm and microfiche, computer printouts, spreadsheets, and other electronically stored information, including but not limited to writings, drawings, graphs, charts, photographs, sound recordings, images, and other data or data compilations that are stored in any medium from which information can be retrieved, obtained, manipulated, or translated.
6. "Communication" means any correspondence, contact, discussion, e-mail, instant message, or any other kind of oral or written exchange or transmission of information (in the form of facts, ideas, inquiries, or otherwise) and any response thereto between two or more Persons or entities, including, without limitation, all

telephone conversations, face-to-face meetings or conversations, internal or external discussions, or exchanges of a Document or Documents.

7. "Concerning" means directly or indirectly, in whole or in part, describing, constituting, evidencing, recording, evaluating, substantiating, concerning, referring to, alluding to, in connection with, commenting on, relating to, regarding, discussing, showing, describing, analyzing or reflecting.
8. "Agreement" means any actual or contemplated (i) written or oral Agreement; (ii) term or provision of such Agreement; or (iii) amendment of any nature or termination of such Agreement. A request for any Agreement among or between specified parties includes a request for all Documents Concerning (i) any actual or contemplated Agreement among or between such parties, whether or not such Agreement included any other Person; (ii) the drafting or negotiation of any such Agreement; (iii) any actual or contemplated demand, request or application for any such Agreement, and any response thereto; and (iv) any actual or contemplated objection or refusal to enter into any such Agreement, and any response thereto.
9. The term "you" and "your" means the Person or entity to whom this subpoena was issued.
10. To the extent necessary to bring within the scope of this subpoena any information or Documents that might otherwise be construed to be outside its scope:
 - a. the word "or" means "and/or";
 - b. the word "and" means "and/or";
 - c. the functional words "each," "every" "any" and "all" shall each be deemed to include each of the other functional words;
 - d. the masculine gender includes the female gender and the female gender includes the masculine gender; and
 - e. the singular includes the plural and the plural includes the singular.

B. Instructions

1. Unless otherwise specified, the subpoena calls for production of the original Documents and all copies and drafts of same. Documents responsive to this subpoena may be in electronic or paper form. Electronic Documents such as email should be produced in accordance with the attached Document entitled SEC Data Delivery Standards. All electronic Documents responsive to the Document subpoena, including all metadata, should also be produced in their native software format.
2. For Documents in paper format, you may send the originals, or, if you prefer, you may send copies of the originals. The Commission cannot reimburse you for the copying costs. If you are sending copies, the staff requests that you scan (rather than photocopy) hard copy Documents and produce them in an electronic format

consistent with the SEC Data Delivery Standards. Alternatively, you may send us photocopies of the Documents in paper format. If you choose to send copies, you must secure and retain the originals and store them in a safe place. The staff may later request or require that you produce the originals.

3. Whether you scan or photocopy Documents, the copies must be identical to the originals, including even faint marks or print. Also, please note that if copies of a Document differ in any way, they are considered separate Documents and you must send each one. For example, if you have two copies of the same letter, but only one of them has handwritten notes on it, you must send both the clean copy and the one with notes.
4. In producing a photocopy of an original Document that contains post-it(s), notation flag(s), or other removable markings or attachments which may conceal all or a portion of the markings contained in the original Document, photocopies of the original Document both with and without the relevant post-it(s), notation flag(s), or removable markings or attachments should be produced.
5. Documents should be produced as they are kept in the ordinary course of business or be organized and labeled to correspond with the categories in this request. In that regard, Documents should be produced in a unitized manner, i.e., delineated with staples or paper clips to identify the Document boundaries.
6. Documents should be labeled with sequential numbering (bates-stamped).
7. The scope of any given request should not be limited or narrowed based on the fact that it calls for Documents that are responsive to another request.
8. For any Documents that qualify as records of regularly conducted activities under Federal Rule of Evidence 902(11), please complete a business records certification (a sample of which is enclosed) and return it with the Document production.
9. This subpoena covers all Documents in or subject to your possession, custody or control, including all Documents that are not in your immediate possession but that you have the ability to obtain, that are responsive, in whole or in part, to any of the individual requests set forth below. If, for any reason – including a claim of attorney-client privilege – you do not produce something called for by the request, you should submit a list of what it is not producing. The list should describe each item separately, noting:
 - a. its author(s);
 - b. its date;
 - c. its subject matter;
 - d. the name of the Person who has the item now, or the last Person known to have it;
 - e. the names of everyone who ever had the item or a copy of it, and the names of everyone who was told the item's contents;

- f. the basis upon which you are not producing the responsive Document;
 - g. the specific request in the subpoena to which the Document relates;
 - h. the attorney(s) and the client(s) involved; and
 - i. in the case of the work product doctrine, the litigation for which the Document was prepared in anticipation.
10. If Documents responsive to this subpoena no longer exist because they have been lost, discarded, or otherwise destroyed, you should identify such Documents and give the date on which they were lost, discarded or destroyed.

C. Documents to be Produced

1. All Documents Concerning consulting agreements between Natural Blue Resources and you, whether acting in your own name or through business entities, including, but not limited to, JEC Corp.
2. All Documents Concerning consulting services provided by you to Natural Blue Resources, whether acting in your own name or through business entities, including, but not limited to, JEC Corp.
3. All Documents Concerning monetary payments made by Natural Blue Resources to you and/or to any members of your immediate family.
4. All Documents Concerning monetary payments made by Natural Blue Resources to any business entity in which you have a legal or beneficial interest.
5. All Documents Concerning monetary payments made to Natural Blue Resources by you and/or by any business entity in which you have a legal or beneficial interest.
6. All Documents Concerning transactions in which you and/or your immediate family members acquired or disposed of shares of Natural Blue Resources stock, whether through purchase, sale, gift, transfer, or any other means.
7. All Documents Concerning transactions in which business entities in which you have a legal or beneficial interest acquired or disposed of shares of Natural Blue Resources stock, whether through purchase, sale, gift, transfer, or any other means.
8. All Documents Concerning loans or advances made by Natural Blue Resources to you and/or to business entities in which you have a legal or beneficial interest.
9. All Documents Concerning press releases by Natural Blue Resources and/or its subsidiaries, including, but not limited to, drafts and related Communications.
10. All Documents Concerning websites operated by or on behalf of Natural Blue Resources and/or its subsidiaries, including, but not limited to, website design and content, payments, and related Communications.

11. All Documents Concerning presentations made to Atlantic Concerning a potential transaction between Atlantic and Natural Blue Resources.
12. All Documents Concerning the agreement entered into in January 2011 by Atlantic and Natural Blue Resources.
13. All electronic Communications Concerning Natural Blue Resources and/or its subsidiaries.
14. All electronic Communications Concerning Atlantic Dismantling and Site Contractors Corp.
15. All electronic Communications Concerning Atlantic Acquisitions, LLC.
16. All electronic Communications addressed to or received from James E. Cohen.
17. All electronic Communications addressed to or received from Toney Anaya.
18. All electronic Communications addressed to or received from Philip Braeuning.
19. All electronic Communications addressed to or received from Samir Burshan.
20. All electronic Communications addressed to or received from Walter Cruikshank.
21. All electronic Communications addressed to or received from David Finkelstein.
22. All electronic Communications addressed to or received from Gabriel Frasseti.
23. All electronic Communications addressed to or received from Jehu Hand.
24. All electronic Communications addressed to or received from Robert Hunt.
25. All electronic Communications addressed to or received from Daryl Kim.
26. All electronic Communications addressed to or received from Joseph Montalto.
27. All electronic Communications addressed to or received from James Murphy.
28. All electronic Communications addressed to or received from Paul Pelosi, Jr.
29. All electronic Communications addressed to or received from Erik Perry.
30. All electronic Communications addressed to or received from Thomas Petrizzo.
31. All electronic Communications addressed to or received from Eric Ross.
32. All electronic Communications addressed to or received from Richard Scimone.

33. All electronic Communications addressed to or received from Salvatore Tecce.
34. All electronic Communications addressed to or received from Paul Whitford.
35. Documents sufficient to identify all securities or brokerage accounts (including foreign accounts) that you have held in your name, individually or jointly, at any time during the last three years. In lieu of producing such documents, you may voluntarily provide a list identifying all such accounts by brokerage firm and account name and number.
36. Documents sufficient to identify all securities or brokerage accounts (including foreign accounts), other than those listed in response to Item 11, in which you had any direct or indirect beneficial interest or over which you had any control at any time during the last three years. In lieu of producing such documents, you may voluntarily provide a list identifying all such accounts by brokerage firm and account name and number.
37. Documents sufficient to identify all accounts (including foreign accounts) you have held in your name at any financial institution (i.e., bank, thrift, or credit union) at any time during the last three years. In lieu of producing such documents, you may voluntarily provide a list identifying all such accounts by financial institution and account name and number.
38. Documents sufficient to identify all accounts at financial institutions (including foreign accounts), other than those listed in your answer to Item 13, in which you had any direct or indirect beneficial interest or over which you had any control at any time during the last three years. In lieu of producing such documents, you may voluntarily provide a list identifying all such accounts by financial institution and account name and number.

Exhibit B

Parker, Laura

From: Kelly, Rua
Sent: Tuesday, June 18, 2013 11:54 AM
To: Parker, Laura
Subject: FW: smail (B-2723)

Natural Blue Resources (B-2723) – investigative correspondence

From: Kelly, Rua
Sent: Tuesday, June 18, 2013 11:54 AM
To: [REDACTED]
Cc: Rappaport, Thomas J.
Subject: smail (B-2723)

Irv:

Tom Rappaport forwarded your email to me and I wanted to respond as soon as possible – sorry we weren't able to connect by phone last week.

The staff's original April 23 subpoena to Mr. Corazzi called for the production of all responsive documents by May 15 and his testimony on May 29. Shortly after you were retained, the staff agreed to extend the deadline for production of documents (to June 7) and testimony (to June 25) in light of your request and Mr. Corazzi's surgery.

We now understand that Mr. Corazzi is again unable to comply with the extended deadlines, and you have provided no specific information about what efforts he has made to collect documents to date -- nor have you given us any sense of when (or if) he intends to comply with the subpoena, notwithstanding the staff's prior accommodations.

At this point, the staff is at a loss as to how to proceed given Mr. Corazzi's total lack of compliance with the subpoena, other than filing an enforcement action. While we have already made accommodations for Mr. Corazzi's (undocumented) medical condition, it is not clear to us whether he intends to comply with the subpoena at any time.

If we do not hear from you further by Friday June 21 at 12:00 PM East Coast time, the staff will assume that Mr. Corazzi does not intend to comply with the subpoena. Further, we do not intend to grant any extensions of the subpoena absent medical documentation and a firm deadline for full compliance with the subpoena.

I can be reached at [REDACTED]. We look forward to hearing from you soon.

Rua M. Kelly
Trial Counsel, Boston Regional Office
Securities and Exchange Commission
Phone: (617)-573-8941
Email: kellyru@sec.gov

Exhibit C

Parker, Laura

From: Kelly, Rua
Sent: Friday, June 21, 2013 12:50 PM
To: Parker, Laura
Subject: FW: Joseph Corazzi

B-2723 (Natural Blue Resources) – investigative correspondence

From: Kelly, Rua
Sent: Friday, June 21, 2013 12:45 PM
To: [REDACTED]; Rappaport, Thomas J.
Subject: RE: Joseph Corazzi

Thank you for your response and your earlier call.

As a professional courtesy, in light of your schedule, we will suspend Tuesday's scheduled testimony by Mr. Corazzi in the Los Angeles Regional Office and will expect that by the close of business that day (June 25) you will provide the following: (1) a written proposal as to the dates when Mr. Corazzi will both produce documents and testify (both of which will need to occur within the next four weeks) and (2) a written letter from Mr. Corazzi's treating physician that details any physical or mental limitations that he claims have impaired his ability to comply with the requirements of the subpoena.

(Note: For your information, the staff would be available July 2, 3, 9, 10, or 17 for testimony, and possibly 22/23 if necessary. We would need all documents delivered no later than two weeks in advance of the date of Mr. Corazzi's testimony.)

If these requirements are not met by you and Mr. Corazzi, we will reschedule the testimony in the Los Angeles Regional Office for July 2, 2013 at 9:00 AM Pacific time, and will expect your client to be there to testify in substance or assert the Fifth.

While the staff recognizes that Mr. Corazzi recently had surgery, his vague and delinquent responses to the Commission's inquiries and his seeming lack of concern about the passage of the deadlines imposed by the subpoena are very troubling.

Please do not hesitate to contact me if you have any questions. We look forward to hearing from you on Tuesday, June 25.

Rua

From: Irving Einhorn [REDACTED]
Sent: Friday, June 21, 2013 12:13 PM
To: Rappaport, Thomas J.; Kelly, Rua
Subject: Joseph Corazzi

Tom and Rua – I have attached a bill from Joe Corazzi's recent surgery. He has requested a note from his physician indicating his present physical state that does not permit him to sufficiently focus in order to thoroughly review and collect the documents you have subpoenaed from him.

Thus far, I have not been able to debrief my client and cannot advise him regarding how I believe he should respond to the Commission's subpoena. He advised me today that he is improving and that we can, hopefully, discuss his issues at some length by the end of next week.

Irving M. Einhorn
Law Offices of Irving M. Einhorn
1710 10th Street
Manhattan Beach, CA 90266

Telephone: (310) 798-7216

Facsimile: (310) 798-5910

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Exhibit D

Parker, Laura

From: Kelly, Rua
Sent: Wednesday, June 26, 2013 9:48 AM
To: Parker, Laura
Subject: FW: SEC testimony

B-2723 – investigative correspondence – Natural Blue Resources

From: Kelly, Rua
Sent: Wednesday, June 26, 2013 9:47 AM
To: Joe
Cc: Rappaport, Thomas J.; Gwiazda, Amy; [REDACTED] Kelly, Rua
Subject: RE: SEC testimony

Dear Mr. Corazzi:

Thank you for your correspondence. First and foremost, the staff at the SEC cannot have any contact with you if you are represented by counsel. I understand that Mr. Einhorn (whom I am copying on this email) no longer represents you, but if that changes, and you decide to retain an attorney, you must let us know immediately, because it is a violation of our ethical obligations to speak directly to an individual whom we know to be represented by counsel.

We have been concerned about your failure to comply with the subpoena, but are willing to provide a final extension in light of counsel's prior request and your medical condition. These deadlines are not negotiable and we expect you to make every effort to comply. All documents responsive to the SEC subpoena must be received by the staff no later than July 8 (note: our staff will reach out later this week to discuss the method of transmission of your electronic documents), and we will plan to have you testify via videoconference in Albuquerque on Tuesday, July 23 starting at 9:00 AM New Mexico time.

Please understand that there is no SEC facility in New Mexico, and in order to accommodate your request to testify from Albuquerque we will have to make arrangements with another federal agency or a private conference facility – so it is possible that the date could change because of those constraints. Otherwise, there will be no further adjournments, since you have represented that with the SEC's accommodations you are physically and mentally able to testify in this matter.

I would ask you to confirm receipt of this email no later than close of business EST today (June 26). Finally, please be informed that failure to comply with the deadlines set forth herein may result in immediate legal action by the SEC.

We look forward to hearing from you.

Rua Kelly
Senior Trial Counsel
Boston Regional Office
Securities & Exchange Commission

From: Joe [REDACTED]
Sent: Tuesday, June 25, 2013 12:59 PM
To: Kelly, Rua
Cc: Rappaport, Thomas J.
Subject: SEC testimony

Hi Ms. Kelly,

Irv asked that I forward the attached letter to you and Tom Rappaportt.

I am reachable at [REDACTED]

Thank you

Joe Corazzi

IMPORTANT NOTICE: This is an unofficial response for information and/or a private, proprietary and confidential communication and is for information purposes only. This is not intended to be, and must not be construed to be in any form or manner a solicitation of investment funds or a securities offering. If you have received this in error, please immediately notify us by return e-mail.

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Exhibit E



**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Boston Regional Office
33 Arch St., 23rd Floor
Boston, MA 02110-1424
Telecopier: (617) 573-4590

DIVISION OF ENFORCEMENT

Rua M. Kelly
Senior Trial Counsel
(617) 573-8941

August 7, 2013

Via UPS

Joseph A. Corazzi
[REDACTED]

Re: In the Matter of Natural Blue Resources, Inc. (B-02723)

Dear Mr. Corazzi:

We are writing to advise you that you must appear for the continuation of your sworn testimony on Tuesday, August 27, 2013 at 8:30 AM at the United States Attorney's Office in Albuquerque, New Mexico. As you know, the Commission staff sent you a subpoena dated April 23, 2013 that required you to produce documents and to testify in connection with the above-captioned investigation. Since we were unable to complete your testimony on July 23, 2013, the testimony was adjourned and you will need to appear a second time to testify. In addition, because of your failure to provide certain electronic communications in response to the subpoena, the staff now seeks consent to obtain such e-mails directly from Google and AOL.

First, as the transcript of your July 23, 2013 testimony reflects, you refused on multiple occasions to answer under oath the staff's questions on the following investigative topics:

- ** the identities of any companies for which you have worked over the past 15 years;
- ** Modaz, Ltd. and CA Capital Associates LLC, entities from which you received shares of Natural Blue Resources, according to records obtained by the staff;
- ** the commodity trading advisor Capital Associates Inc./Izzaroc LLC, a commodity trading advisor for which you serve as sole principal, according to a disclosure document;
- ** any investments that you may have solicited from the former CEO of Natural Blue Resources during the time you were also serving as a consultant to the company; and,
- ** any prior business dealings with James Cohen, either as officers or directors of public companies or as consultants prior to your work together at Natural Blue Resources.

In certain instances, you claimed on the record that the Commission was not entitled to responses because the topics were, in your view, irrelevant. In other instances, you asserted that any such responses would be protected by the attorney-client privilege. However, the SEC staff

respectfully submits that you are required to answer questions on these topics under oath, because nothing in the record indicates that there is a valid basis for the assertion of attorney-client privilege, and your subjective view of whether the topics are relevant is not a valid basis on which to refuse to answer the staff's questions in furtherance of a non-public investigation.

In addition, you were required to produce to the Commission every document – including e-mail communications – responsive to the April 23, 2013 subpoena. However, your testimony made plain that you had not produced all e-mail communications responsive to that subpoena. Specifically, you admitted that there were other email addresses (including CAI620@aol.com and itjone620@gmail.com) that you may have used to send or receive communications related to Natural Blue Resources, and you further acknowledged that your attempts to search the itjone@aol.com e-mails and transfer those emails through the transfer2013joec@aol.com account may have been incomplete. Accordingly, we respectfully request that you authorize the staff to obtain the e-mails for these four accounts directly from the Internet service providers Google, Inc. and America Online, Inc., by signing the attached forms. We have included a self-addressed stamped envelope for you to return the originals to the staff.

Should you fail to appear for testimony on August 27, 2013 and/or refuse to produce all documents responsive to the Commission's April 23, 2013 subpoena, the Commission may be required to seek an order from a federal judge compelling you to comply with the subpoena.

You have the right to consult with and be represented by your own lawyer in this matter. Should you obtain counsel, your lawyer may also advise and accompany you when you testify on August 27, 2013 on these and other remaining topics. We cannot give you legal advice.

If you have any other questions, you may call me at (617) 573-8986. If you are represented by a lawyer, you should have your lawyer contact me.

Sincerely,



Rua M. Kelly
Senior Trial Counsel

Enclosures: AOL and Google Consent Forms
Copy of April 23, 2013 subpoena

AUTHORIZATION AND CONSENT TO RELEASE RECORDS

I, Joseph A. Corazzi, am the primary account holder of one or more accounts with Google, Inc. ("Google") bearing the screen name "[REDACTED]".

I hereby grant my consent authorizing the United States Securities & Exchange Commission (the "SEC") to receive, review, copy and otherwise utilize, as that person or organization deems appropriate, all records of any kind provided by Google relative to my account(s), including any alternate screen names or subaccounts.

I hereby authorize Google to provide to the SEC the content of my electronic mail for the account [REDACTED], including any alternate screen names or subaccounts.

Pursuant to this Authorization and Consent, I agree to hold harmless and do forever hold harmless Google for the disclosure of such records and do forever waive, on my behalf and on behalf of all my heirs or assigns, any and all claims arising, in whole or in part, out of Google's disclosure of records relative to my account pursuant to this Authorization and Consent.

Joseph A. Corazzi (print name here)

Signature

Date

Witness (print name here)

Signature

Date

Authorization and Consent to Release Records

To Accompany Law Enforcement Requests Only

I, JOSEPH A. CORAZZI, am the primary account holder of one or more accounts with AOL Inc. ("AOL") bearing the screen names

I hereby grant my consent authorizing US SECURITIES + EXCHANGE COMMISSION to receive, review, copy and otherwise utilize, as that person or organization deems appropriate, all records of any kind provided by AOL relative to my account(s), including any alternate screen names or subaccounts.

I hereby authorize AOL to provide to that person or organization the following records relative to my account(s), including any alternate screen names or subaccounts:

Please check records being requested:

- Basic subscriber info*
- IP connection logs & ANI Info
- Buddy lists
- AOL address book
- Member profile
- Content of electronic mail
- Other _____

* Including but not limited to name, address, phone numbers, screen names, records of session dates & times, start & end dates of service, account balance, credit card or bank account number

Pursuant to this Authorization and Consent, I hereby agree to hold harmless and do forever hold harmless AOL for the disclosure of such records and do forever waive, on my behalf and on behalf of all my heirs or assigns, any and all claims arising, in whole or in part, out of AOL's disclosure of records relative to my account(s) pursuant to this Authorization and Consent.

I hereby indemnify AOL against any and all claims or causes of action arising, in whole or in part, out of AOL's disclosure of records relative to my account(s) pursuant to this Authorization and Consent.

Member Signature & Printed Name

Date

Witness Signature & Printed Name

Date

*****AOL will release content only for the primary master screen name for a paid or formerly paid account at the written request/consent of the subscriber.*****



Shipment Receipt

Transaction Date: 07 Aug 2013

Tracking Number: [REDACTED]

1 Address Information		
Ship To: Joseph A Corazzi [REDACTED]	Ship From: SEC-Boston REGIONAL Gabrielle Karta 33 Arch Street 23rd FL Boston MA 02110 Telephone [REDACTED]	Return Address: SEC-Boston REGIONAL Rua Kelly 33 Arch Street 23rd FL Boston MA 02110 Telephone [REDACTED]

2 Package Information			
Weight	Dimensions / Packaging	Declared Value	Reference Numbers
1. Letter	UPS Letter		Reference #1 - B-2723

3 UPS Shipping Service and Shipping Options	
Service: UPS Next Day Air Guaranteed By: 10:30 AM Thursday, Aug 8, 2013 Shipping Fees Subtotal: 35.64 USD Transportation 32.40 USD Fuel Surcharge 3.24 USD	Additional Shipping Options Quantum View Notify E-mail Notifications: No Charge 1kellyru@sec.gov: Exception, Delivery E-mail Failure Notification: kartag@sec.gov

4 Payment Information	
Bill Shipping Charges to: Shipper's Account A376E1 A discount has been applied to the Daily rates for this shipment Total Charged: 35.64 USD Negotiated Total: 4.52 USD	

Note: Your invoice may vary from the displayed reference rates.
 * For delivery and guarantee information, see the UPS Service Guide. To speak to a customer service representative, call 1-800-PICK-UPS for domestic services and 1-800-782-7892 for international services.

Exhibit F

Parker, Laura

From: Kelly, Rua
Sent: Tuesday, August 27, 2013 10:10 AM
To: Parker, Laura
Subject: FW: Tomorrow's testimony

B-2723 – Natural Blue – investigative correspondence

From: Kelly, Rua
Sent: Monday, August 26, 2013 4:38 PM
To: Joe [REDACTED]
Cc: Rappaport, Thomas J.; Gwiazda, Amy
Subject: Tomorrow's testimony

Mr. Corazzi: This e-mail confirms that you are required to appear for testimony pursuant to the SEC's subpoena tomorrow.

While I have received your message (noting that you plan to retain counsel and do not wish to answer questions) we cannot postpone testimony at this late hour based on your representation that you intend to hire a lawyer. Although you did not leave a telephone number or any contact information for T.D. Hughes in your message, I did some Internet research and located contact information for Tommy Hughes, who confirmed that you have spoken but that he has not been retained.

Although we have previously postponed testimony so that you could retain counsel, we are reluctant to do so again without direct confirmation from your counsel that he/she has been retained and is seeking an adjournment on your behalf.

Accordingly, we will plan to see you tomorrow at 8:30 AM Mountain time at the U.S. Attorney's Office, absent such a request from counsel.

Thank you.

Rua M. Kelly
Trial Counsel, Boston Regional Office
Securities and Exchange Commission
Phone: (617)-573-8941
Email: kellyru@sec.gov