

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION  
April 10, 2018

SECURITIES ACT OF 1933  
Release No. 10479 / April 10, 2018

SECURITIES EXCHANGE ACT OF 1934  
Release No. 83029 / April 10, 2018

Admin. Proc. File No. 3-15974

In the Matter of  
  
JAMES E. COHEN  
and  
JOSEPH A. CORAZZI

SUPPLEMENTAL BRIEFING ORDER

On July 16, 2014, the Commission instituted this administrative proceeding and directed that it be presided over by an administrative law judge (“ALJ”).<sup>1</sup> The ALJ issued an initial decision as to respondents James E. Cohen and Joseph A. Corazzi on August 18, 2015,<sup>2</sup> and Cohen and Corazzi sought Commission review. On November 30, 2017, the Commission remanded the matter to the ALJ who issued the initial decision in order for her to conduct a de novo reconsideration and reexamination of the record to determine “whether to ratify or revise in any respect all prior actions taken by” the ALJ.<sup>3</sup> As part of the remand, the parties were given the opportunity to submit any new evidence they deemed relevant. On January 26, 2018, the ALJ determined, upon reconsideration of the record, to ratify all prior actions and determinations in this proceeding, including the initial decision.<sup>4</sup>

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<sup>1</sup> *Natural Blue Res., Inc., James E. Cohen, and Joseph A. Corazzi*, Securities Act Release No. 9614, 2014 WL 3491568, at \*11 (July 16, 2014).

<sup>2</sup> *Natural Blue Res., Inc., James E. Cohen, and Joseph A. Corazzi*, Initial Decision Release No. 863, 2015 WL 4929878 (Aug. 18, 2015).

<sup>3</sup> *Pending Admin. Proc.*, Securities Act Release No. 10440, 2017 WL 5969234, at \*1-2 (Nov. 30, 2017).

<sup>4</sup> *Natural Blue Res., Inc., James E. Cohen, and Joseph A. Corazzi*, Admin. Proc. Rulings No. 5534, 2018 SEC LEXIS 267, at \*1-2 (Jan. 26, 2018).

The Commission will now complete its consideration of the petition for review. Accordingly, it is ORDERED that the parties may file simultaneous briefs, not to exceed 6000 words, addressing any matters that they deem pertinent in light of the ALJ's ratification order by May 10, 2018.<sup>5</sup> They may file simultaneous response briefs, not to exceed 3000 words, by May 24, 2018. It is unnecessary to restate arguments asserted in previous briefing before the Commission.

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

Brent J. Fields  
Secretary

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<sup>5</sup> Attention is called to Rules of Practice 150-153, 17 C.F.R. § 201.150-153, with respect to form and service, and Rule of Practice 450(b), 17 C.F.R. § 201.450(b), with respect to content limitations. Requests for extensions of time to file briefs will be disfavored.