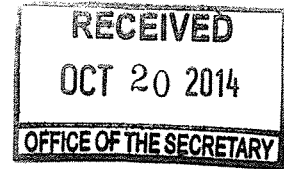


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING
File No. 3-16130

In the Matter of

SEAN C. COOPER,

Respondent.

ANSWER AND AFFIRMATIVE DEFENSES TO
ORDER INSTITUTING ADMINISTRATIVE AND
CEASE-AND-DESIST PROCEEDINGS PURSUANT
TO SECTIONS 203(f) AND 203(k) OF THE
INVESTMENT ADVISERS ACT OF 1940, AND
SECTION 9(b) OF THE INVESTMENT COMPANY
ACT OF 1940

Pursuant to SEC Rule of Practice 220, Respondent, Sean C. Cooper ("Cooper"), files this Answer and Affirmative Defenses to the Order Instituting Administrative and Cease-and-Desist Proceedings Pursuant to Sections 203(f) and 203(k) of the Investment Advisers Act of 1940 and Section 9(b) of the Investment Company Act of 1940.

ANSWER

I.

The allegations contained in Section I do not require a response from Cooper. Out of an abundance of caution, however, Cooper denies these allegations.

II.

The allegations contained in the preliminary Paragraph of Section II do not require a response from Cooper. Out of an abundance of caution, however, Cooper denies these allegations.

1. Cooper admits that he was a managing member of WestEnd Capital Management, LLC (WestEnd") from 2010 to 2012, and was also the portfolio manager for WestEnd Partners,

L.P. (the “Fund”), a hedge fund advised by WestEnd, during that time period, and denies the remaining allegations of Paragraph II.1.

2. Cooper admits that the Fund’s governing documents provided that WestEnd was entitled to annual management fees of 1.5% payable quarterly in advance at the beginning of each fiscal quarter and denies the remaining allegations of Paragraph II.2.

3. Cooper specifically denies the allegations contained in Paragraph II.3.

4. Cooper specifically denies the allegations contained in the third and fifth sentences of Paragraph II.4 as written, but admits the remaining allegations of Paragraph II.4.

5. Cooper lacks sufficient information to verify the value of WestEnd’s total assets under management as of December 31, 2013, but admits the remaining allegations of Paragraph II.5.

6. Cooper lacks sufficient information to verify the value of the Fund’s net assets, but admits the remaining allegations of Paragraph II.6.

7. Cooper admits the allegations of Paragraph II.7.

8. Cooper denies the allegations of Paragraph II.8 as written.

9. Cooper admits the allegations of Paragraph II.9.

10. Cooper admits the allegations of Paragraph II.10.

11. Cooper specifically denies that he misappropriated assets of the Fund as alleged in Paragraph II.11. Cooper lacks sufficient information to admit or deny the remaining allegations of Paragraph II.11, but denies them out of an abundance of caution.

12. Cooper lacks sufficient information to admit or deny the alleged determinations of the Fund’s independent auditors, and denies the remaining allegations of Paragraph II.12.

13. Cooper denies the allegations of Paragraph II.13.

14. Cooper denies the allegations of Paragraph II.14.

15. Cooper admits that the Advisers Act contains the requirements alleged in Paragraph II.15, but denies the remaining allegations of Paragraph II.15.

16. Cooper denies the allegations of Paragraph II.16.

17. Cooper admits that the Advisers Act contains the requirements alleged in Paragraph II.17. Cooper lacks sufficient information to verify the remaining allegations made in Paragraph II.17.

18. Cooper denies the allegations of Paragraph II.18.

19. Cooper denies the allegations of Paragraph II.19.

20. Cooper denies the allegations of Paragraph II.20.

21. Cooper denies the allegations of Paragraph II.21.

III.

The allegations contained in Section III do not require a response, but out of an abundance of caution, Cooper denies, the allegations contained in Section III.

IV.

The allegations contained in Section IV do not require a response. but out of an abundance of caution, Cooper denies, the allegations contained in Section IV.

AFFIRMATIVE DEFENSES

1. The administrative enforcement proceedings as provided in the SEC Rules of Practice, 17 C.F.R. §201.100, et seq. violate Cooper's right to due process under the Fifth Amendment to the Constitution of the United States.

2. At all material times, Cooper reasonably relied on the advices of accounting professionals and third party administrators.

3. At all material times, Cooper misunderstood his ability to debit the Fund for management fees and relied reasonably on past practice instituted before he became manager of the Fund.

4. No person or entity suffered or was at risk of suffering any harm due to Cooper's alleged misconduct.

5. Cooper did not act or fail to act out of any malice or intent to defraud the investors of the Fund or the clients of WestEnd Capital Management, LLC or the investing public.

6. Cooper did not assess the Fund the management fees to which he and WestEnd were entitled in prior years including without limitation fiscal year 2009.

Respectfully submitted:



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