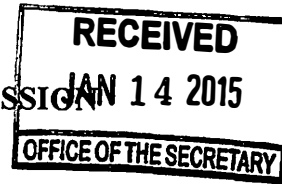


UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING  
File No. 3-16130

In the Matter of

SEAN C. COOPER,

Respondent.

REQUEST FOR ISSUANCE OF SUBPOENA TO  
TESTIFY AT HEARING PURSUANT TO SEC  
RULE OF PRACTICE 232

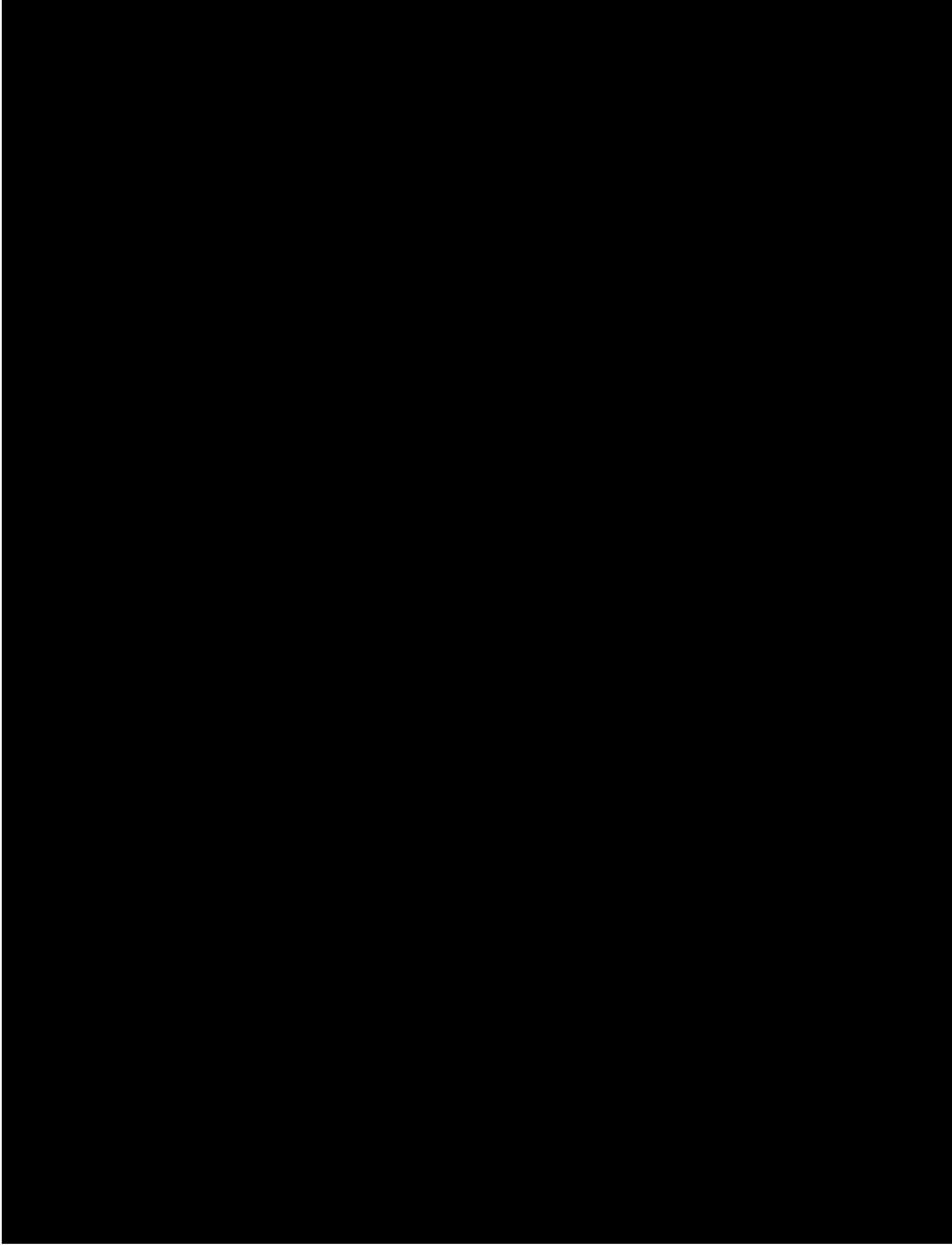
Pursuant to SEC Rule of Practice 232, Respondent, Sean C. Cooper ("Cooper"), requests that the hearing officer issue a subpoena requiring Polina Tsikman of Blank Govlich and Tsikman CPA, LLP, 5455 Wilshire Boulevard, Suite 718, Los Angeles, California 90036, to testify in Administrative Proceeding File No. 3-16130, *In the Matter of Sean C. Cooper*, a public administrative proceeding, at the U. S. Tax Court, Federal Building & U.S. Courthouse, 450 Golden Gate Avenue, San Francisco, California 94102, in Room 2-1408 on the 2<sup>nd</sup> day of March, 2015 at 9:00 a.m. through the 6<sup>th</sup> day of March, 2015 at 5:00 p.m.

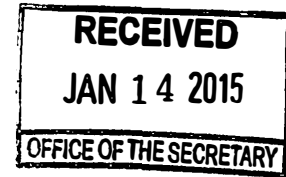
Respectfully submitted:

Robert B. Bieck, Jr., Esq.  
Tarak Anada, Esq.  
Jones Walker LLP

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

Cooper





**SUBPOENA AD TESTIFICANDUM**

**UNITED STATES OF AMERICA**

**SECURITIES AND EXCHANGE COMMISSION**

To: Polina Tsikman  
Blank Govlich and Tsikman CPA, LLP  
[REDACTED]  
[REDACTED]

***You are hereby required*** to appear before the Honorable Jason S. Patil, Administrative Law Judge of the Securities and Exchange Commission, at the U. S. Tax Court, Federal Building & U.S. Courthouse, 450 Golden Gate Avenue, San Francisco, California 94102, in Room 2-1408 on the **2nd day of March, 2015, at 9:00 a.m. until the 6th day of March, 2015 at 5:00 p.m.**, to testify in **Administrative Proceeding File No. 3-16130, In the Matter of Sean C. Cooper**, a public administrative proceeding pursuant to Rule 232(a) of the Commission's Rules of Practice.

***Fail not at your peril.***

***In testimony whereof***, the undersigned, an officer designated by the Securities and Exchange Commission, has here unto set his hand this \_\_\_\_\_ day of January, 2015.

\_\_\_\_\_  
Administrative Law Judge

{N2946240.1}

**NOTICE TO WITNESS:** If claim is made for witness fee or mileage, this subpoena should accompany voucher.