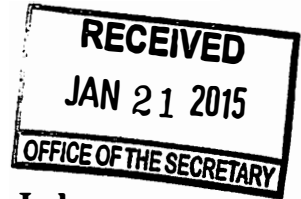


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**UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION**

**Administrative Proceeding
File No. 3-16130**



In the Matter of

SEAN C. COOPER,

Respondent.

**Administrative Law Judge
Jason S. Patil**

**DIVISION OF ENFORCEMENT'S DESIGNATION
OF CASE-IN-CHIEF FACT WITNESSES**

Sheila E. O'Callaghan
John S. Yun
Eric M. Brooks
DIVISION OF ENFORCEMENT
SECURITIES AND EXCHANGE COMMISSION
44 Montgomery Street, Suite 2800
San Francisco, CA 94104
Phone: (415) 705-2459
Fax: (415) 705-2501

DIVISION OF ENFORCEMENT'S CASE-IN-CHIEF WITNESS LIST

In accordance with the Scheduling Order dated November 3, 2014 the Division of Enforcement ("Division") hereby designates its fact witnesses for the Division's case-in-chief against respondent Sean C. Cooper. This designation does not include witnesses being used solely for any rebuttal case by the Division, for the purpose of providing expert testimony, or for the purpose of impeachment.

Daniel Altschul. Mr. Altschul is a member of the accounting firm of McGladrey LLP which served as the auditor for WestEnd Partners, L.P (the "Fund") in 2010 and 2011. The Division will call Mr. Altschul to testify about McGladrey's audit of the Fund. Mr. Altschul will testify, among other things, regarding the workpapers prepared for his firm's audits of the Fund; regarding WestEnd Capital Management, LLC's ("WestEnd's") withdrawal of management fees from the Fund; regarding the material weakness letter issued to WestEnd; and regarding his communications with the Fund's third party administrator, with Sean Cooper and with other WestEnd employees.

George Bolton. Mr. Bolton is one of WestEnd's managing members since he joined the firm in 2004. Mr. Bolton can be contacted through his counsel, Edward Swanson at Swanson & McNamara LLP, 300 Montgomery Street, Suite 110, San Francisco, CA 94104. The Division might call Mr. Bolton to testify regarding his activities and responsibilities as a member of WestEnd. The Division might have Mr. Bolton testify, among other things, regarding the structure of WestEnd and the allocation of responsibilities between members and other WestEnd personnel; regarding the allocation of fees between the members; regarding the discovery of the overpayment of management fees and subsequent remediation by WestEnd; and regarding communications between the members of WestEnd and other WestEnd personnel.

Sean C. Cooper. The Division will play excerpts of Mr. Cooper's investigative testimony taken on November 14, 2013 and videotaped deposition testimony taken on

November 5, 2013. The testimony excerpts constitute a party admission by Mr. Cooper regarding the withdrawal of management fees including his calculation of the amount of fees and timing of the withdrawals; regarding his trip to Hong Kong in January 2011; and regarding WestEnd's payment in 2011 to Christina Ruschena. The Division might also call Mr. Cooper, as a hostile witness, during the hearing to question him regarding his activities at the Fund and WestEnd, particularly regarding his transfer of money from the Fund and WestEnd. The Division might also question him regarding his current activities.

Jeff Davenport. Mr. Davenport's wife is an investor in the Fund. Mr. Davenport is a Registered Representative at RBC Capital Markets, LLC located at 300 N. Lake Avenue Suite 1010, Pasadena, CA 91101. The Division will call Mr. Davenport to testify, among other things, regarding his evolving understanding of the management fees taken from the Fund by WestEnd.

Christen Hardy. Ms. Hardy was an employee of WestEnd from 2011 to 2013 and was designated in WestEnd's Form ADV as its Chief Compliance Officer. Ms. Hardy may be contacted through her counsel Jean-Paul Layrisson at Scandurro & Layrisson, 607 St. Charles Avenue, New Orleans, LA 70130. The Division will call Ms. Hardy to testify, among other things, regarding WestEnd's oversight and compliance functions; regarding Cooper's role and impact upon WestEnd's compliance activities; regarding the failure to implement and follow compliance procedures at WestEnd; regarding WestEnd's payment to Christina Ruschena; regarding the Fund's management fees; regarding her communications with other WestEnd personnel, the third party administrator and the auditors; and regarding communications with the staff of the Commission including a July 12, 2012 conversation regarding management fees.

Arturo Hurtado. Mr. Hurtado is a Securities Compliance Examiner in the San Francisco Regional Office of the Securities and Commission. The Division might call Mr. Hurtado to testify, among other thing, regarding a conversation on July 12, 2012

involving Cooper, WestEnd employee Christen Hardy and other Commission staff regarding the excessive management fees.

Gus Ozag. Mr. Ozag has been one of WestEnd's managing members since the inception of the firm in 2002. Mr. Ozag can be contacted through his counsel, Edward Swanson at Swanson & McNamara LLP, 300 Montgomery Street, Suite 110, San Francisco, CA 94104. The Division might call Mr. Ozag to testify regarding his activities and responsibilities as a member of WestEnd. The Division might call Mr. Ozag to testify, among other things, regarding the structure of WestEnd and the allocation of responsibilities between members; regarding the allocation of fees between the members; regarding the discovery of the overpayment of management fees and subsequent remediation by WestEnd; and regarding communications between the members of WestEnd and other WestEnd personnel.

Karah To. Ms. To is a Staff Accountant in the San Francisco Regional Office of the Securities and Commission. The Division might call Ms. To to testify, among other thing, regarding a conversation on July 12, 2012 involving Cooper, WestEnd employee Christen Hardy and other Commission staff regarding the excessive management fees during the Commission's examination of the Fund and WestEnd and regarding her request for information regarding certain expense payments.

Polina Tsikman. Ms. Tsikman is a certified public accountant with the firm Blank Govlich and Tsikman, LLP located at 5455 Wilshire Blvd, Suite 718, Los Angeles, Ca 90036. Ms. Tsikman was formerly associated with BGT Consulting LLC. The Division will call Ms. Tsikman to testify regarding her activities and responsibilities as the third party administrator to the Fund. Ms. Tsikman will testify among other things, regarding the calculation and withdrawal of management fees; regarding her monitoring of the withdrawal of fees, regarding her communications with Cooper, employees of WestEnd and with the auditor regarding management fees.

Elena Lombardi Wiley. Ms. Lombardi is a former WestEnd employee from 2006 to 2011 located in the San Francisco area with responsibility for client relations and marketing. Ms. Wiley can be contacted through her counsel, Cary S. Lapidus, 465 California Street, Fifth Floor, San Francisco, CA 94104. The Division will call Ms. Wiley to testify among other things, regarding WestEnd's oversight and compliance functions; regarding Cooper's role and impact upon WestEnd's compliance activities; regarding the failure to implement and follow compliance procedures at WestEnd; regarding the Fund's management fees; regarding the trip to Hong Kong in January 2011 with WestEnd employees and Cooper; and regarding her communications with other WestEnd personnel, the third party administrator and the auditors regarding Cooper's withdrawal of management fees.

Authentication and Foundational Witnesses. Although it does not anticipate issues regarding the authenticity or admissibility of exhibits, the Division reserves the right to call witnesses for the purposes of authentication and foundation.

Dated: January 20, 2015

Respectfully submitted,



Sheila E. O'Callaghan
John S. Yun
Eric M. Brooks
Attorneys for
DIVISION OF ENFORCEMENT

