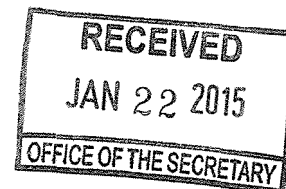


UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING  
File No. 3-16130

**In the Matter of**

**SEAN C. COOPER,**

**Respondent.**

**RESPONDENT'S FIRST AMENDED  
WITNESS AND EXHIBIT LIST**

Respondent Sean C. Cooper amends his witness and exhibit list to add two additional exhibits. They are listed below as exhibit numbers 62 and 63. All other items remain the same as listed on the original witness and exhibit list.

Mr. Cooper may call the following witnesses to testify at the hearing set in this matter:

1. Polina Tsikman
2. Daniel I. Altschul
3. John W. Theriot
4. Pascal Magnollay
5. Sean C. Cooper
6. Any witnesses listed by the Securities and Exchange Commission (the "Commission")

Mr. Cooper may introduce the following exhibits into evidence at the hearing set in this matter:<sup>1</sup>

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<sup>1</sup> In light of the recent supplemental document production from WCM received by Mr. Cooper on 1/20/2015 and IT-related delays associated with opening the documents provided by the Commission in Concordance format, Mr. Cooper reserves the right to supplement this exhibit list should additional relevant documents be identified.

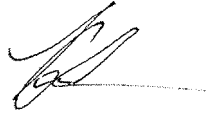
1. WestEnd Partners, L.P. (“WEP”) Financial Statements for the years ending 12/31/2005 through 12/31/2012.
2. WEP – Report to the General Partner June 29, 2012
3. WEP – Financial Report December 31, 2011
4. WEP – Financial Report December 31, 2010
5. WEP – Financial Report December 31, 2009
6. WEP - General Ledger December 31, 2010
7. WEP - General Ledger December 31, 2011
8. WEP - Wire Out Requests February-May, 2011
9. WestEnd Partners II, L.P. – Balance Sheet June 30, 2009
10. WEP – Professional Clearing & Execution Account prepared by SAXIS Group LLC September 2011
11. WEP – Profit & Loss Statement 2011
12. Securities and Exchange Commission (“SEC”) Form D – Notice of Sale of Securities Pursuant to Regulation D, Section 4(6), and/or Uniform Limited Offering Exemption December 26, 2007-April 30, 2008
13. WestEnd Capital Management, LLC (“WCM”) – Compliance Program Assessment February 2012
14. WCM – Remediation Items and Implementation Plan April 2012
15. WCM – Statement of Policies and Procedures January 2007
16. WCM – Statement of Policies and Procedures January 2011
17. SEC Interview Notes 2013
18. WEP – Management Fees Statement December 1-3, 2009
19. WEP – Statement Prepared by SAXIS Group LLC December, 2010
20. WEP – Account Summary prepared by SAXIS Group LLC December, 2011

21. WEP – Schedule of Partner’s Capital Account 2012
22. SAXIS Group LLC – Account Summary December, 2012
23. SAXIS Group LLC – Account Summary December, 2011
24. SAXIS Group LLC – Account Summary December, 2012
25. WEP – Schedule of Investments December 31, 2010
26. WEP – Report to the General Partner August 27, 2010
27. WEP – Report to the General Partner April 10, 2013
28. WEP – Financial Report December 31, 2012
29. WEP – Income Statement and Balance Sheet September 30-  
December 31, 2006
30. WEP – Profit & Loss and Balance Sheets 2007
31. WEP – Schedule of Partners Capital Account 2007
32. Correspondence between Greg Farrington and Christen Hardy December 5, 2011
33. Correspondence between WCM and the SEC April 27, 2012
34. Email from Polina Tsikman to Sean Cooper and E. Lombardi July 23, 2011
35. Email from Elena Lombardi to Sean Cooper July 14, 2011
36. Email from Polina Tsikman to Daniel Altschul and Rafael Wiesenber  
Wiesenber June 21, 2011
37. Email from Masha Gapanovitch to Christen Hardy October 30, 2012
38. Email from Polina Tsikman to Rafael Wisenberg, Daniel Altschul,  
and Gabriella Papesh February 27, 2013
39. Email from Masha Gapanovitch to Christen Hardy October 30, 2012
40. Correspondence between Polina Tsikman and Sean Cooper –  
Engagement Letter June 13, 2007
41. Correspondence between Swanson & McNamara and Jones Walker December 10, 2014

42. Email from Daniel Altschul to Christen Hardy, Polina Tsikman and Dina Efros April 15, 2012
43. Email from Polina Tsikman to Daniel Altschul and Rafael Wiesenberg June 21, 2011
44. Email from Masha Gapanovitch to Christen Hardy October 30, 2012
45. Email from Masha Gapanovitch to Christen Hardy October 30, 2012
46. Email from Polina Tsikman to Sean Cooper and E. Lombardi July 13, 2011
47. Email from Polina Tsikman to Rafael Wiesenberg, Daniel Altschul, and Gabriella Papesh February 27, 2013
48. Email from Elena Lombardi to Sean Cooper July 14, 2011
49. Correspondence between WCM and the SEC July 24, 2012
50. Correspondence between Polina Tsikman and Sean Cooper – Engagement Letter June 12, 2012
51. Correspondence from WCM to Investors March 17, 2011
52. Correspondence from WCM to Investors April 11, 2012
53. Correspondence from WCM to Investors February 19, 2013
54. Correspondence from WCM to Investors February 26, 2013
55. Correspondence between McGladrey LLP and WEP April 10, 2013
56. WestEnd Partners, LP prime brokerage account statements from 12/31/2008 to 08/31/2012.
57. Transcripts of all depositions (including associated exhibits) taken by the Commission in connection with the proceeding entitled *In the Matter of WestEnd Capital Management*, File No. SF-03854-A.
58. Transcripts of all depositions (including associated exhibits) taken in connection with the arbitration proceeding entitled *WestEnd Capital Management, L.L.C. v. Sean C. Cooper*, JAMS Ref. No. 1100071836.
59. The transcript of the arbitration hearing (including associated exhibits) conducted in the proceeding entitled *WestEnd Capital Management, L.L.C. v. Sean C. Cooper*, JAMS Ref. No. 1100071836.

60. Any exhibits listed on the exhibit list submitted by the Commission in connection with this proceeding.
61. Any documents provided to Respondent by the Commission during the course of this proceeding.
62. The May 7, 2014 Final Award issued in the arbitration proceeding entitled *WestEnd Capital Management, L.L.C. v. Sean C. Cooper*, JAMS Ref. No. 1100071836 along with all previously issued Awards.
63. All reports prepared by Mr. Cooper's expert witness(es).

Respectfully submitted:



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