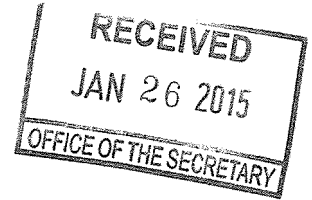


UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION



Administrative Proceeding
File No. 3-16130

In the Matter of

SEAN C. COOPER,

Respondent.

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Administrative Law Judge
Jason S. Patil

**DIVISION OF ENFORCEMENT'S DESIGNATION
OF CASE-IN-CHIEF EXPERT WITNESS**

Sheila E. O'Callaghan
John S. Yun
Eric M. Brooks
DIVISION OF ENFORCEMENT
SECURITIES AND EXCHANGE COMMISSION
44 Montgomery Street, Suite 2800
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DIVISION OF ENFORCEMENT'S CASE-IN-CHIEF EXPERT WITNESS LIST

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

M. Monica Ip, CPA/CFF, CVA, CMA. Ms. Ip is currently a Partner at Evidentia Consulting, LLP, a forensic accounting and consulting firm, located at 555 Veterans Boulevard, Suite 118, Redwood City, CA 94063, telephone: (650) 260-2212. She is a Certified Public Accountant, licensed in the State of California, a Certified Valuation Analyst, and a Certified Management Accountant. Ms. Ip has also been designated by the American Institute of Certified Public Accountants as a CFF (Certified in Financial Forensics). The Division will call Ms. Ip as an expert witness during the hearing to testify regarding the matters described in her expert report, which is being filed and served with this designation, as well as regarding issues that arise during the hearing. Ms. Ip's compensation for this assignment is \$300 per hour, plus out-of-pocket expenses.

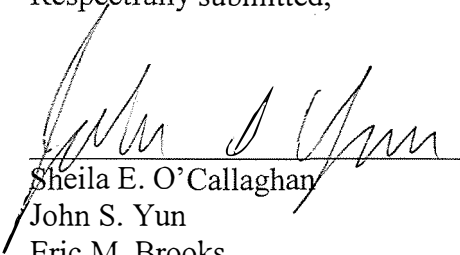
As set forth in her report, Ms. Ip will provide expert testimony regarding (i) the payments that WestEnd Partners, L.P. (the "Fund") made to WestEnd Capital Management, LLC ("WestEnd") from January 2010 to February 2012 and (ii) the payments or reimbursements that were then made by WestEnd to, or for the benefit of, Cooper. She will also compare the Fund's payments to WestEnd with the amount of accrued management fees that were owed, under the amended limited partnership agreement, by the Fund to WestEnd during that period.

Ms. Ip will discuss the financial benefit that WestEnd received from the Fund's payments, as well as the benefit that Cooper was then able to obtain through WestEnd. Ms. Ip will also discuss whether certain expenses were properly charged to the Fund and/or classified on the general ledger by WestEnd. Ms. Ip will furthermore provide an

analysis regarding the timing, size and amount of payments taken from the Fund by WestEnd, and her analysis will undercut the characterization of such payments as being just an incorrect estimation, or premature withdrawal, of management fees by Cooper from the Fund under the pertinent partnership agreement. In light of her analysis of the withdrawals from the Fund, Ms. Ip has determined that the excess Fund payments should have been treated by the Fund as contemporaneous withdrawals from Cooper's capital account at the Fund, rather than as prepaid management fees or as a receivable from WestEnd.

Dated: January 23, 2015

Respectfully submitted,



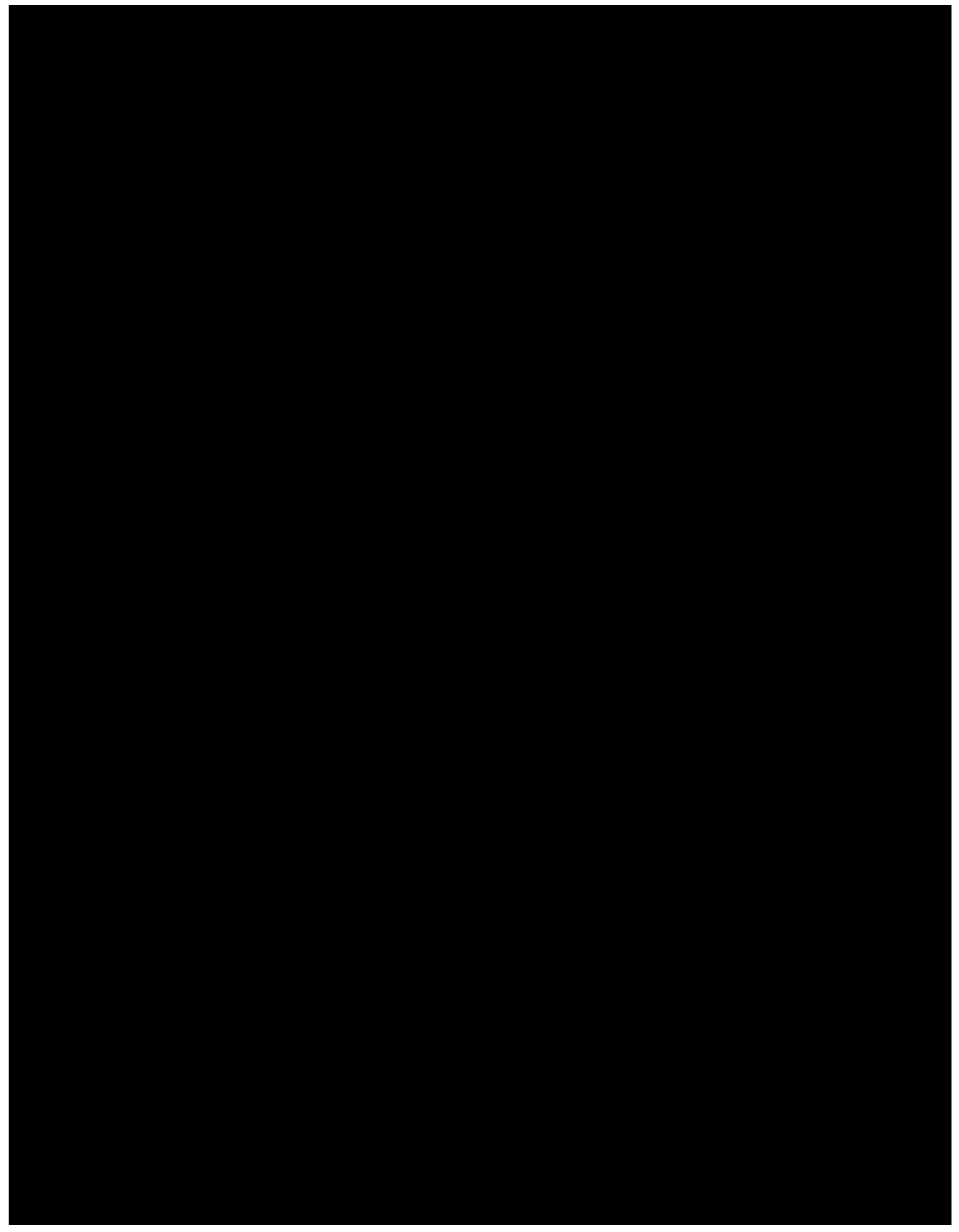
Sheila E. O'Callaghan

John S. Yun

Eric M. Brooks

Attorneys for

DIVISION OF ENFORCEMENT

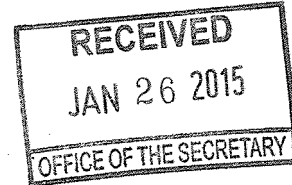




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January 23, 2015



Via UPS Overnight

Office of Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-2557

Re: In the Matter of Sean C. Cooper; Administrative Proceeding File No. 3-16130

Dear Sir or Madam:

Enclosed please find 1) the Division of Enforcement's Designation of Case-In-Chief Expert Witness and 2) Expert Report of M. Monica Ip. Both documents are also being sent contemporaneously by UPS overnight to Respondent and Administrative Law Judge Patil's office.

Sincerely,

John Stearns
Specialist Paralegal
Division of Enforcement

Enclosures