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

Administrative Proceeding File No. 3-16130 **RECEIVED** FEB 02 2015

OFFICE OF THE SECRETARY

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In the Matter of

SEAN C. COOPER,

Respondent.

Administrative Law Judge Jason S. Patil

# DIVISION OF ENFORCEMENT'S AMENDED DESIGNATION OF CASE-IN-CHIEF HEARING EXHIBITS

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Sheila E. O'Callaghan John S. Yun Fric 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 AMENDED CASE-IN-CHIEF EXHIBIT LIST

In accordance with the Order Modifying Prehearing Schedule dated January 21, 2015, the Division of Enforcement ("Division") hereby designates the materials in the attached list as its hearing exhibits for the Division's case-in-chief against respondent Sean C. Cooper. The attached changes exhibit 165 from the Respondent's 1998 Wells Fargo Securities Form U-5 to the Expert Report of Monica Ip and adds exhibit 166, a January 27, 2015 print-out of the Respondent's CRD Report. Good cause exists to substitute the CRD Report for the Form U-5 because the Division was unable to obtain the Form U-5 and to add the Expert Report of Monica Ip because it was timely filed on January 26, 2015.

This designation does not include exhibits being used solely for any rebuttal case by the Division, for the purpose of providing expert testimony, or for the purpose of impeachment. The Division also reserves the right to offer and/or cross-designate material from Respondent's list of hearing exhibits.

Dated: January 30, 2015

Respectfully submitted,

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

#### **Division of Enforcement's Hearing Exhibits**

Exhibit	Date	Description	Bates Number
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1		WestEnd Partners, L.P. PRIVATE OFFERING OF LIMITED PARTNER INTERESTS (Minimum Investment: \$500,000) [Investigative Testimony Exhibit 12]	
2		AMENDED AGREEMENT OF LIMITED PARTNERSHIP by and among WestEnd Capital Management, LLC and WestEnd Partners, L.P. (form)	
3	9/15/2009	First Amended and Restated Operating Agreement by and among Gustave R. Ozag, Sean Cooper, and George Bolton Holdings, LLC	WCM-SEC 003153-85
4	2/3/2009	2009 Form ADV, Part One	
5		2010 Form ADV, Part One	
6		2011 Form ADV, Part One	
7		WestEnd Capital Management LLC Part 2A of Form ADV: Firm Brochure [Investigative Testimony Exhibit 39]	
8		2011 Form ADV, Other-Than-Annual Amendment	
9	3/16/2012	WestEnd Capital Management LLC Part 2A of Form ADV: Firm Brochure [Investigative Testimony Exhibit 38]	
10	4/11/2006	Certificate of Receipt of Policies and Procedures Manual	WCM-SEC 0075
11		West End Capital Management, LLC STATEMENT OF POLICIES AND PROCEDURES January 2007 [Investigative Testimony Exhibit 15]	
12		West End Capital Management, LLC STATEMENT OF POLICIES AND PROCEDURES January 2011 [Investigative Testimony Exhibit 11]	
13		Engagement Letter between BGT Consulting LLC and WestEnd Capital Management, LLC [Investigative Testimony Exhibit 18]	
14		Engagement Letter between Blank, Govlich and Tsikman, CPA, LLP and WestEnd Capital Management, LLC [Investigative Testimony Exhibit 23]	
15		Email from P. Tsikman to E. Lombardi attaching West End Financial Statements - 03-31-2010	
16		Email from P. Tsikman to S. Cooper attaching Westend Partners LP - Financial Statements 03-31-2011	
17		Email from P. Tsikman to D. Altschul and R. Wiesenberg re West End - 2010 Audit with attachments [Investigative Testimony Exhibit 26]	M-WEP-003930-40 + native
18		Email from P. Tsikman to S. Cooper and E. Lombardi re West End 06-30-2011 Question with attachments [Investigative Testimony Exhibit 14]	
19		Email from E. Lombardi to S. Cooper re West End 06-30-2011 Question with attached 2011 Cash Flow.xlsx [Investigative Testimony Exhibit 13]	
20		Email from P. Tsikman to S. Cooper and E. Lombardi attaching Westend Partners LP - Financial Statements 09-30-2011	
21		Email from D. Altschul to C. Hardy, P. Tsikman and D. Efros re WestEnd Draft F/S [Investigative Testimony Exhibit 28]	M-WEP-003000-01
22		Email from C. Hardy to S. Cooper re FW: Westend Draft F/S-please review with attachments [Investigative Testimony Exhibit 4]	
23		Email from D. Altschul to C. Hardy re WestEnd Draft F/S [Investigative Testimony Exhibit 29]	M-WEP-002976-77
24		Email from P. Tsikman to S. Cooper re FW: West End 1Q2012 Financial Statements with attachments [Investigative Testimony Exhibit 3]	
25	8/23/2012	Email from S. Cooper to C. Ng re Information needed to prepare the LLC return of WCM, due on September 15, 2012 [Investigative Testimony Exhibit 41]	
26		Email from S. Cooper to C. Ng re Urgent! LLC return of WCM, due on September 15, 2012 [Investigative Testimony Exhibit 42]	
27	4/20/2012	Email from P. Tsikman to C. Hardy and S. Cooper attaching Westend Partners LP - Financial Statements 03-31-2012	
28		Email from M. Gapanovitch to C. Hardy re West End with attached management fees.xlsx [Investigative Testimony Exhibit 21]	SEC-TSIKMAN-E-0005063 + native
29		Email from M. Gapanovitch to C. Hardy re West End with attached management fees 2010.xlsx [Investigative Testimony Exhibit 20]	SEC-TSIKMAN-E-0005059-60 + native
30		Email from P. Tsikman to R. Wiesenberg, D. Altschul and G. Papesh re Westend audit with attachments [Investigative Testimony Exhibit 19]	SEC-TSIKMAN-E-0004611-12 + natives
31		Letter from West End Capital Management to Dear Investor re Notice of New Administrator for WestEnd Partners. L.P. (the "Fund") and Management Fee Disclosure [Investigative Testimony Exhibit 10]	
32	4/30/2012	Email from R. Wiesenberg to C. Hardy re Westend file support with attached WestEnd Other Expenses Dec 31 '11.xlsx [Investigative Testimony Exhibit 31]	M-WEP-002933-34 + native

Division of Enforcement's Amended Exhibit List 1/30/15

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## Division of Enforcement's Hearing Exhibits

Exhibit	Date	Description	Bates Number
33	6/11/2012	Email from C. Hardy to M. Nebel re WestEnd Hong Kong trip expenses with attachments [Investigative Testimony Exhibit 32]	M-WEP-002883-88
34		Westend Capital Management Summary [Investigative Testimony Exhibit 17]	
35		WestEnd Capital Management Memo from V. Fiore to Deficiencies File re Chief Compliance Officer Discrepancies D91	
36		Saxis Group Wire Out Requests for Credit to West End Capital Management in February - May 2011 [Investigative Testimony Exhibit 36]	
37	12/31/2011	Westend Capital Management LLC General Ledger As of December 31, 2011	
38	12/31/2011	Westend Capital Management LLC Balance Sheet As of December 31, 2011	
39		Westend Capital Management LLC Statement of Cash Flows January through December 2011	
40	12/31/2011	Westend Capital Management LLC Profit & Loss January through December 2011	
41	12/31/2011	Westend Capital Management LLC Journal January through December 2011	
42	12/31/2011	Westend Capital Management LLC Trial Balance As of December 31, 2011	
43		Westend Capital Management LLC General Ledger As of April 24, 2012	
44	4/24/2012	Westend Capital Management LLC Journal January 1 through April 24, 2012	
45	4/24/2012	Westend Capital Management LLC Profit & Loss January 1 through April 24, 2012	
46		Westend Capital Management LLC Balance Sheet As of April 24, 2012	
47		Westend Capital Management LLC Trial Balance As of April 24, 2012	
48	4/24/2012	Westend Capital Management LLC Statement of Cash Flows January 1 through April 24, 2012	
49		Bank statements for the Cooper Family Trust dtd 09/07/06 from 01/01/10 through 12/31/10 (Account 911-0014-0896)	SEC-FRB-P-0000510-710
50		Bank statements for the Cooper Family Trust dtd 09/07/06 from 01/01/11 through 12/31/11 (Account 911-0014-0896) [Investigative Testimony Exhibit 37]	SEC-FRB-P-0000711-914
51		Bank statements for the Cooper Family Trust dtd 09/07/06 from 01/01/12 through 8/31/12 (Account 911-0014-0896)	SEC-FRB-P-0000915-1027
52		Westend Capital Management Bank Statement (January 2010) (Account 911-0003- 8264)	
53		Westend Capital Management Bank Statement (February 2010) (Account 911- 0003-8264)	
54		Westend Capital Management Bank Statement (March 2010) (Account 911-0003- 8264)	
55		Westend Capital Management Bank Statement (April 2010) (Account 911-0003- 8264)	
56		Westend Capital Management Bank Statement (May 2010) (Account 911-0003- 8264)	
57		Westend Capital Management Bank Statement (June 2010) (Account 911-0003- 8264)	
58		Westend Capital Management Bank Statement (July 2010) (Account 911-0003- 8264)	
59		Westend Capital Management Bank Statement (August 2010) (Account 911-0003- 8264)	
60		Westend Capital Management Bank Statement (September 2010) (Account 911- 0003-8264)	
61		Westend Capital Management Bank Statement (October 2010) (Account 911-0003- 8264)	
62		Westend Capital Management Bank Statement (November 2010) (Account 911- 0003-8264)	
63		Westend Capital Management Bank Statement (December 2010) (Account 911- 0003-8264)	
64		Westend Capital Management Bank Statement (January 2011) (Account 911-0003- 8264)	
65	2/25/2011	Westend Capital Management Bank Statement (February 2011) (Account 911-	

### Division of Enforcement's Hearing Exhibits

66   3252011   Westend Capital Management Bank Statement (April 2011) (Account 911-0003- 102500)     74   4252011   Westend Capital Management Bank Statement (April 2011) (Account 911-0003- 102500)     68   5252011   Westend Capital Management Bank Statement (April 2011) (Account 911-0003- 102500)     69   5252011   Westend Capital Management Bank Statement (Aur 2011) (Account 911-0003- 10264)     70   7252011   Westend Capital Management Bank Statement (Aur 2011) (Account 911-0003- 10264)     71   32520211   Westend Capital Management Bank Statement (Cotober 2011) (Account 911-0003- 10264)     72   9268/2011   Westend Capital Management Bank Statement (Inverwher 2011) (Account 911- 0003 10264)     74   11/252011   Westend Capital Management Bank Statement (Inverwher 2011) (Account 911- 0003 10264)     74   11/252011   Westend Capital Management Bank Statement (Inverwher 2011) (Account 911- 0003 10264)     75   12262021   Westend Capital Management Bank Statement (Inverwher 2011) (Account 911- 0003 10264)     76   12262021   Westend Capital Management Bank Statement (Inverwher 2012) (Account 911- 0003 10264)     76   12262021   Westend Capital Management Bank Statement (Inverwher 2012) (Account 911- 0003 10264)     77   12262021 <t< th=""><th>Exhibit</th><th>Date</th><th>Description</th><th>Bates Number</th></t<>	Exhibit	Date	Description	Bates Number
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103 12/31/2011 WestEnd Partners, L.P. Balance Sheet as of December 31, 2011 SEC-TSIKMAN-E-0003593   104 3/31/2012 WestEnd Partners, L.P. Balance Sheet as of March 31, 2012 SEC-TSIKMAN-E-0000811   105 12/31/2010 WestEnd Partners, L.P. Financial Report as of December 31, 2010 [Investigative Testimony Exhibit 7] SEC-TSIKMAN-E-0000811   106 12/31/2011 WestEnd Partners, L.P. Financial Report as of December 31, 2011 [Investigative Testimony Exhibit 8] M-WEP-000312-26   107 6/29/2012 WestEnd Partners, L.P. Report to the General Partner [Investigative Testimony Exhibit 30] M-WEP-000312-26   108 12/31/2010 WestEnd Partners, L.P. General Ledger as of December 31, 2010 [Investigative Testimony Exhibit 43] M-WEP-000312-26   109 12/31/2011 WestEnd Partners, L.P. General Ledger as of December 31, 2011 [Investigative M-WEP-000312-26				
105 12/31/2010 WestEnd Partners, L.P. Financial Report as of December 31, 2010 [Investigative Testimony Exhibit 7]   106 12/31/2011 WestEnd Partners, L.P. Financial Report as of December 31, 2011 [Investigative Testimony Exhibit 8]   107 6/29/2012 WestEnd Partners, L.P. Report to the General Partner [Investigative Testimony Exhibit 30]   108 12/31/2010 WestEnd Partners, L.P. Report to the General Partner [Investigative Testimony Exhibit 30]   108 12/31/2010 WestEnd Partners, L.P. General Ledger as of December 31, 2010 [Investigative Testimony Exhibit 43]   109 12/31/2011 WestEnd Partners, L.P. General Ledger as of December 31, 2011 [Investigative	103			SEC-TSIKMAN-E-0003593
Testimony Exhibit 7]   106 12/31/2011 WestEnd Partners, L.P. Financial Report as of December 31, 2011 [Investigative Testimony Exhibit 8]   107 6/29/2012 WestEnd Partners, L.P. Report to the General Partner [Investigative Testimony Exhibit 30]   108 12/31/2010 WestEnd Partners, L.P. General Ledger as of December 31, 2010 [Investigative Testimony Exhibit 43]   109 12/31/2011 WestEnd Partners, L.P. General Ledger as of December 31, 2011 [Investigative	104			SEC-TSIKMAN-E-0000811
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Exhibit 30]   108 12/31/2010 WestEnd Partners, L.P. General Ledger as of December 31, 2010 [Investigative Testimony Exhibit 43]   109 12/31/2011 WestEnd Partners, L.P. General Ledger as of December 31, 2011 [Investigative	106		Testimony Exhibit 8]	
Testimony Exhibit 43]     109   12/31/2011   WestEnd Partners, L.P. General Ledger as of December 31, 2011 [Investigative	107		Exhibit 30]	M-WEP-000312-26
	108	12/31/2010		
	109			

Division of Enforcement's Amended Exhibit List 1/30/15

### **Division of Enforcement's Hearing Exhibits**

Exhibit	Date	Description	Bates Number
110	1/00/0010	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
110	1/29/2010	Statement (Merlin Securities)	
111	2/26/2010	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
		Statement (Merlin Securities)	
112	3/31/2010	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly Statement (Merlin Securities)	
113	4/30/2010	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
		Statement (Merlin Securities)	
114	5/31/2010	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly Statement (Merlin Securities)	
115	6/30/2010	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
		Statement (Saxis Group)	
116	7/30/2010	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly Statement (Saxis Group)	
117	8/31/2010	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
		Statement (Saxis Group)	
118	9/30/2010	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
119	10/29/2010	Statement (Saxis Group) WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
		Statement (Saxis Group)	
120	11/30/2010	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
121	12/31/2010	Statement (Saxis Group) WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
		Statement (Saxis Group)	
122	1/31/2011	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
123	0/09/0011	Statement (Saxis Group) WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
123	2/20/2011	Statement (Saxis Group)	
124	3/31/2011	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
	4/00/00/14	Statement (Saxis Group) WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
125	4/29/2011	Statement (Saxis Group)	
126	5/31/2011	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
	Dia Dia dia	Statement (Saxis Group)	
127	6/30/2011	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly Statement (Saxis Group)	
128	7/29/2011	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
	0.0000000000000000000000000000000000000	Statement (Saxis Group)	
129	8/31/2011	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly Statement (Saxis Group)	· · ·
130	9/30/2011	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
		Statement (Saxis Group)	
131	10/31/2011	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly Statement (Saxis Group)	
132	11/30/2011	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly	
		Statement (Saxis Group)	
133	12/30/2011	WESTEND PARTNERS LP Professional Clearing & Execution Account Monthly Statement (Saxis Group)	
134		2010 Outgoing Wire transfers from Westend Capital Management LLC	
135		2011 Outgoing Wire transfers from Westend Partners LP	
136	5/00/2007	Saxis Group New Account Agreement for Individuals, Entities, Multi-Parties and Custodianships (May 2007)	
137	9/23/2011	Email from M. Mayerhofer to S. Cooper re Risk Call-West End- **IMPORTANT**	SEC-WPS-E-0000178-81
138	9/26/2011	Email from M. Mayerhofer to A. Pandolto and S. Cooper re Risk Call-West End-	SEC-WPS-E-0002860-64
139	9/26/2011	**IMPORTANT** Email from M. Mayerhofer to S. Cooper re PM being removed from your account	SEC-WPS-E-0001963-84
		- · ·	
140	9/27/2011	Email from M. Mayerhofer to S. Cooper re Risk Call update and comments for	SEC·WPS-E-0001945-46
141	9/29/2011	remainder of week (IMPORTANT) Email from S. Cooper to M. Mayerhofer re Portfolio Margin-Westend-reducing	SEC-WPS-E-0000229-31
1-71		positions	· ·
142	9/29/2011	Email from M. Mayerhofer to S. Cooper re Portfolio Margin-Westend-reducing	SEC-WPS-E-0002037-58
		positions IMPORTANT2: 15PM update	

## **Division of Enforcement's Hearing Exhibits**

Exhibit	Date	Description	Bates Number
143	9/30/2011	Email from M. Mayerhofer to S. Cooper re Westend-UPDATED MARgin numbers	SEC-WPS-E-0002901-16
144	10/6/2011	Email from M. Mayerhofer to S. Cooper re FED Margin Call- Requires liquidation West End- **IMPORTANT**due 10/6,10/7 and 10/10	SEC-WPS-E-0000243-45 + attachment
145	10/6/2011	Email from A. Pandolfo to M. Mayerhofer and S. Cooper re FED Margin Call- Requires liquidationWest End- **IMPORTANT** due 10/6,10/7 and 10/10	SEC-WPS-E-0002887-90
146		Email from M. Mayerhofer to S. Cooper re Margin Call - West End- **IMPORT ANT** 1 0/7 and 1 0/1 0	SEC-WPS-E-0002940-42
147		West End- **IMPORTANT** 10/13	SEC-WPS-E-0002943-44
148		Email from M. Mayerhofer to S. Cooper and M. Harbison re Margin Call- West End- Fed Call-IMPORTANT	SEC-WPS-E-0002088-89
149		Email from M. Harbison to S. Cooper re Margin Call - West End- Fed Call- IMPORTANT	
150		Email from M. Mayerhofer to S. Cooper and M. Harbison re Margin Call- West End **IMPORTANT** 10/26	
151		Email from M. Mayerhofer to S. Cooper and M. Harbison re Margin Call- West End **IMPORTANT** DUE TODAY	SEC-WPS-E-0002554-55
152		Email from E. Lombardi to S. Cooper re West End 06-30-2011 Question [Cooper deposition exhibit 2]	WESTEND000137-39
153		Westend Capital Management LLC Income expense allocation January through December 2011 [Cooper deposition exhibit 14]	
154	12/31/2011	American Express Business Platinum credit card transaction detail for S. Cooper, account ending 78003: January 1, 2011 to December 31, 2011 [Cooper deposition exhibit 17]	
155		Email from C. Hardy to S. Cooper re SEC questionsneed to answer today [Cooper deposition exhibit 20]	WESTEND000372-73
156	5/11/2012	Letter from S. Cooper to McGladrey & Pullen LLP certifying American Express charges [Cooper deposition exhibit 23]	WESTEND000150-52
157		Schedule of Partner's Capital Account: January 1 through December 31, 2011	
158		Letter from P. Tsikman to Investor attaching Schedule of Partner's Capital Account for period ended 3/31/10	
159		Letter from P. Tsikman to Investor attaching Schedule of Partner's Capital Account for period ended 6/30/10	
160		Letter from P. Tsikman to Investor attaching Schedule of Partner's Capital Account for period ended 9/30/10	
161		Letter from P. Tsikman to Investor attaching Schedule of Partner's Capital Account for period ended 3/31/11	
162	7/18/2011	Letter from P. Tsikman to Investor attaching Schedule of Partner's Capital Account for period ended 6/30/11	SEC-DWIGHT-P 0000057-58
163		Sean Cooper Deposition Designations (11/5/13)	
164		Sean Cooper Investigative Testimony Designations (11/14/13)	
165		Expert Report of M. Monica Ip, CPA/CFF, CVA, CMA	
166	1/27/2015	CRD Report for Sean C. Cooper	········