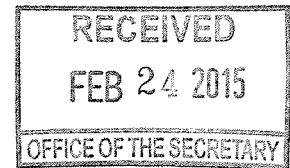


UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING
File No. 3-16182

In the Matter of
PAUL EDWARD "ED" LLOYD, JR., CPA
Respondent.

**RESPONDENT PAUL EDWARD "ED"
LLOYD, JR. CPA'S WITNESS LIST**

Pursuant to the Schedule Order entered in the above-captioned matter, the respondent, Paul Edward "Ed" Lloyd, Jr. CPA, identifies the following witnesses who may be called upon to offer testimony in this matter:

1. Paul Edward "Ed" Lloyd, Jr.; CPA; [REDACTED]
[REDACTED]; Anticipated Testimony: Structure, preparation for, and implementation of the transactions at issue.
2. Thomas N. Long; Attorney; [REDACTED]
[REDACTED]; Anticipated Testimony: Efficacy of the Forest Conservation 2012, LLC Operating Agreement under Wyoming law; membership of Brown, Carson, and Malloy in Forest Conservation 2012, LLC under Wyoming law.
3. Gary S. Appel; Vice President of Sales for a plastics fabrication company ;
[REDACTED]; Anticipated Testimony: Intent regarding Forest Conservation 2011 and 2012 and outcome of same.

4. Raymond R. Bouley; Owner of commercial printing company; [REDACTED]
[REDACTED]; Anticipated Testimony: Intent regarding Forest Conservation 2011 and 2012 and outcome of same.
5. Vernon R. Branch; Owner of automobile service software; [REDACTED]
[REDACTED]; Anticipated Testimony: Intent regarding Forest Conservation 2012 and outcome of same.
6. James R. Carson; Finance; [REDACTED];
Anticipated Testimony: Intent regarding Forest Conservation 2012 and outcome of same.
7. Jarrett W. Clay; Owner of medical sales company; [REDACTED]
[REDACTED]; Anticipated Testimony: Intent regarding Forest Conservation 2012 and outcome of same.
8. Jesse Garrett; Electrician; [REDACTED];
Anticipated Testimony: Intent regarding Forest Conservation 2012 and outcome of same.
9. Timothy K. Goss; Owner of franchise restaurants; [REDACTED]
[REDACTED]; Expected Testimony: Intent regarding Forest Conservation 2011 and 2012 and outcome of same.
10. Dennis J. Hall; Owner of architectural firm; [REDACTED]
[REDACTED] Anticipated Testimony: Intent regarding Forest Conservation 2011 and 2012 and outcome of same.

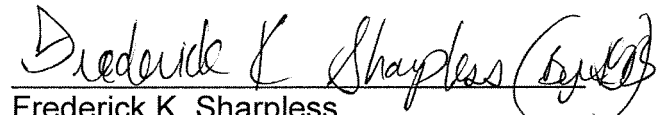
11. Ashley S. Hooks; Owner of franchise restaurants; [REDACTED]
[REDACTED]; Expected Testimony: Intent regarding Forest Conservation 2012 and outcome of same.
12. James J. Jones; Owner of computer software company; [REDACTED]
[REDACTED]; Anticipated Testimony: Intent regarding Forest Conservation 2011 and outcome of same.
13. Steven M. Kezman; Real estate and finance; [REDACTED]
[REDACTED] Anticipated Testimony: Intent regarding Forest Conservation 2011 and 2012 and outcome of same.
14. Michael Knight; Electrician; [REDACTED]
[REDACTED]; Anticipated Testimony: Intent regarding Forest Conservation 2012 and outcome of same.
15. Mark S. Losby; Chiropractor; [REDACTED]
Expected Testimony: Intent regarding Forest Conservation 2012 and outcome of same.
16. Kyle Martel; Owner of medical testing company; [REDACTED]
[REDACTED] Expected Testimony: Intent regarding Forest Conservation 2012 II and outcome of same.
17. William Mitchell; Owner of franchise restaurants; [REDACTED]
[REDACTED] Expected Testimony: Intent regarding Forest Conservation 2011 and 2012 and outcome of same.

18. Gregory M. Orr; Owner of compressed air sales and service company; [REDACTED]; Anticipated Testimony: Intent regarding Forest Conservation 2012 II and outcome of same.
19. Shaun E. Orr; Owner of compressed air sales and service company; [REDACTED]; Anticipated Testimony: Intent regarding Forest Conservation 2012 II and outcome of same.
20. Leslie S. Powell; Consultant; [REDACTED]; Anticipated Testimony: Intent regarding Forest Conservation 2011 and 2012 and outcome of same.
21. Larry Price; Attorney; [REDACTED]; Anticipated Testimony: Intent regarding Forest Conservation 2011 and 2012 and outcome of same.
22. Robert Shelley; Medical sales; [REDACTED]; Anticipated Testimony: Intent regarding Forest Conservation 2012 II and outcome of same.
23. John M. Smith; Owner of a food sales company; [REDACTED]; Expected Testimony: Intent regarding Forest Conservation 2012 II and outcome of same.
24. Bruce Willette; Consultant for franchises and restaurants; [REDACTED]; Anticipated Testimony: Intent regarding Forest Conservation 2011 and outcome of same.
25. Any witness required for purposes of rebuttal or impeachment.

26. Any witness required for purposes of authentication.

27. Any witness called by the Enforcement Division.

This the 17th day of February, 2015.


Frederick K. Sharpless
Attorney for Respondent

OF COUNSEL:

SHARPLESS & STAVOLA, P.A.

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