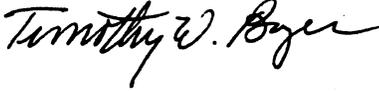


# Memorandum

To: Mr. Steven Kamp, Tax Counsel and Chief of Staff  
Member John Chiang's Office

Date: June 5, 2000

From: Timothy W. Boyer   
Chief Counsel

Subject: **Contribution Disclosure Opinion 2000-02**  
Campaign contributions from business entities that are parents, subsidiaries or otherwise related entities are not disclosable and not disqualifying unless these entities are participants or agents.

In your memorandum of June 2, 2000, you requested a Contribution Disclosure Opinion regarding the treatment of campaign contributions from American Telephone & Telegraph (ATT)(state assessee 2310) in the context of adjudicatory proceedings involving entities affiliated with ATT, but which are separately assessed or separately incorporated entities (e.g. ATT Wireless 2749 and ATT Wireless Services of California, 2606).

As we have previously advised, campaign contributions from business entities that are parents, subsidiaries or otherwise related entities are not disclosable and not disqualifying under Government Code section 15626. Specifically, in Contribution Disclosure Opinions (CDO) 91-15, we opined that contributions by subsidiaries are not disclosable where the subsidiaries are not agents or participants. In CDO 92-2, we again opined that contributions by related corporations are not disclosable when the related corporation is not an agent or participant. The advice provided in CDO 91-15 and CDO 92-2 was reiterated in CDO 96-2.

Consistent with this advice, campaign contributions from ATT would not be disclosable or disqualifying in the context of adjudicatory proceedings involving entities affiliated, unless ATT is a participant or an agent to a party or participant in the adjudicatory proceedings, as those terms are defined in Government Code section 15626(h). Whether ATT is a participant or an agent is, of course, fact specific to the proceeding and cannot be determined at this time. Contribution disclosure forms will be sent to ATT if there is some indication in the file that ATT may be a participant or agent.

If you have any questions regarding this matter, please call me at (916) 445-4380.

cc: Mr. James Speed  
Contribution Disclosure Binder Distribution List