

**Memorandum**

**To :** Mrs. Janice Masterton  
Assistant to the Executive Director

**Date:** April 23, 1992

**From :** Larry Augusta  
Assistant Chief Counsel  
Special Taxes and Administration

**Subject:** Contribution Disclosure Opinion 92-5 - Disclosure Statements  
are not Required From Directors who are not Agents or Participants

The Board's agenda for April 23, 1992 includes the appeal of the Engineers Club of San Francisco. From what I have determined from conversations with Martha Wilson and Bob Brenner, and your correspondence with Mr. Ronald J. Linder, the Engineers Club is an unincorporated association. Its exact form of organization is apparently one item at issue in the appeal; however, the Club has officers, 14 directors and about 1,000 members.

You have asked whether campaign contribution disclosure statements are required from the 14 directors. My conclusion is that statements are not required from any director who is not an agent or participant. A party statement is required to be filed on behalf of the Club. That statement can be signed by the agent, Mr. Ronald Linder, who is also a director. A statement would also be required from Mr. Linder since he is an agent.

LAA:cb  
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cc: Contribution Disclosure Binder Distribution List