

State of California



Fair Political Practices Commission

P.O. BOX 807 • SACRAMENTO, 95804 • • • 1100 K STREET BUILDING, SACRAMENTO, 95814

Technical Assistance • • Administration • • Executive/Legal • • Enforcement • • Statements of Economic Interest
(916) 322-5662 322-5660 322-5901 322-6441 322-6444

March 7, 1985

Honorable Arthur Marshall
606 South Olive St., Ste. 1900
Los Angeles, CA 90014

Re: Our File No. A-85-059

Dear Judge Marshall:

This letter will confirm the telephone advice you received last month regarding your Statement of Economic Interests. You had asked whether you must disclose an investment in a private pension plan.

Government Code Section 82030 excludes from the definition of "income" payments received under a defined benefit pension plan qualified under Internal Revenue Code Section 401(a). The Commission staff has concluded that such pension plans are also not reportable as investments.

I hope this information is helpful. Please let me know if I can be of further assistance.

Sincerely,

A handwritten signature in cursive script that reads "Carla J. Wardlow".

Carla J. Wardlow
Political Reform Consultant