



Legal Alert: Court Holds Comcast Did Not Establish Unitary Relationship with QVC

March 7, 2014

Yesterday the Los Angeles Superior Court held that Comcast did not establish a unitary relationship with its 57% owned subsidiary, QVC. The court found for Comcast and held that the evidence presented at trial demonstrated that none of the unitary tests were satisfied. Finally, the court found for the state and held that Comcast's receipt of a \$1.5 billion termination fee constituted business income. Sutherland represented Comcast in the matter. Stay tuned for our analysis of the decision. *ComCon Production Services I, Inc. v. California Franchise Tax Bd.*, Los Angeles Superior Ct Case No. BC489779.

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