

**WAC 460-60A-015 Federal interstate offerings by coordination.**

Financial statements meeting the requirements of the United States Securities and Exchange Commission and filed with the Washington securities division pursuant to the provisions of RCW 21.20.180 will be deemed to have met the financial disclosure requirements of the division: Provided, That if the aggregate sales price of the offering exceeds one million dollars, annual financial statements shall be audited and certified by an independent certified public accountant.

[Statutory Authority: RCW 21.20.450, 21.20.210(14) and 21.20.180(8). WSR 96-11-022, § 460-60A-015, filed 5/6/96, effective 6/6/96. Statutory Authority: RCW 21.20.210 (14) (d) and 21.20.450. WSR 80-04-037 (Order SDO-37-80), § 460-60A-015, filed 3/19/80. Statutory Authority: RCW 21.20.210(14). WSR 79-09-028 (Order SD-57-79), § 460-60A-015, filed 8/14/79; Order 304, § 460-60A-015, filed 2/28/75, effective 4/1/75. Formerly chapter 460-60 WAC.]