

**WAC 460-60A-020 Intrastate filings and federal filings not meeting the requirements of coordination.** (1) For offerings of one million dollars or under and filed pursuant to RCW 21.20.210 the requirements of WAC 460-60A-010 shall apply.

(2) For offerings over one million dollars and filed pursuant to RCW 21.20.210 the annual financial statements must be audited. For specific requirements not contained in these rules refer to RCW 21.20.210(14).

[Statutory Authority: RCW 21.20.450, 21.20.210(14) and 21.20.180(8). WSR 96-11-022, § 460-60A-020, filed 5/6/96, effective 6/6/96. Statutory Authority: RCW 21.20.210(14). WSR 79-09-028 (Order SD-57-79), § 460-60A-020, filed 8/14/79; Order 304, § 460-60A-020, filed 2/28/75, effective 4/1/75. Formerly chapter 460-60 WAC.]