

2720.1200 INCORPORATIONS BY REFERENCE, SUMMARIES, AND OMISSIONS.

Information required by any item of the forms described in parts 2720.9910 to 2720.9940 may be incorporated by reference in answer or partial answer to any other item. Information contained in any financial statement, annual report, proxy statement, statement filed with a governmental authority, or any other document may be incorporated by reference in answer or partial answer to any item of these forms, provided the document or paper is filed as an exhibit to the statement. Excerpts of documents may be filed as exhibits if the documents are extensive. Documents already on file with the commissioner which were filed within three years need not be attached as exhibits. References to information contained in exhibits or in documents already on file shall clearly identify the material, the date of filing, and shall specifically indicate that such material is to be incorporated by reference in the answer to the item. Information shall not be incorporated by reference in any case where the incorporation would render the statement incomplete, unclear, or confusing.

Where an item requires a summary or outline of the provisions of any document, only a brief statement shall be made as to the most important provisions of the document. In addition to such statement, the summary or outline may incorporate by reference particular parts of any exhibit or document on file with the commissioner and may be qualified in its entirety by such reference.

Statutory Authority: *MS s 45.023; 60D.07; 60D.23*

History: *17 SR 1272*

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