

**WAC 388-835-0480 How are the useful lives of leasehold improvements determined?** The useful lives for all leasehold improvements are based upon the American Hospital Association (AHA) guidelines for the applicable asset.

[Statutory Authority: RCW 71A.20.140. WSR 01-10-013, § 388-835-0480, filed 4/20/01, effective 5/21/01.]