

**WAC 388-835-0545 How must providers account for gains and losses on the retirement of tangible assets?** For settlement purposes beginning with January 1, 1981 and for rate setting purposes beginning with the July 1, 1982 rate period, the rules in WAC 388-835-0265 through 388-835-0275 apply.

[Statutory Authority: RCW 71A.20.140. WSR 01-10-013, § 388-835-0545, filed 4/20/01, effective 5/21/01.]