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- 1 Q. [Account R15 - Runner] - Please identify the FERC plant account that the investment
2 in Account R15 - Runner would be booked if subject to FERC accounting.
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- 5 A. If subject to FERC accounting, Account R15-Runners would be booked in Account
6 333. However, as part of the componentization review required during the
7 anticipated conversion to IFRS, runners were considered to be of a unique enough
8 life to require segmentation into its own account.