



J. Steve Rahon
Director
Tariffs & Regulatory Accounts

8315 Century Park Ct.
San Diego, CA 92123-1550
Tel: 858.654.1773
Fax 858.654.1788
srahon@SempraUtilities.com

December 23, 2003

Advice No. 3331
(U 904 G)

Public Utilities Commission of the State of California

**Subject: Establishment of the Cost Of Service Revenue Requirement
Memorandum Account in compliance with D.03-12-057**

Southern California Gas Company (SoCalGas) hereby submits for filing with the California Public Utilities Commission (Commission) revisions to SoCalGas' tariff schedules, applicable throughout its service territory, as shown on Attachment B.

Purpose

This filing revises Preliminary Statement, Part VI, Description of Regulatory Accounts – Memorandum, and establishes the Cost of Service (COS) Revenue Requirement Memorandum Account (COSRRMA). SoCalGas hereby requests that the Commission approve the COSRRMA as described herein. The purpose of COSRRMA is to track the shortfall or overcollection of authorized base margin revenues between January 1, 2004 and the effective date of rates established in phase 1 of SoCalGas' Cost of Service (COS) Application (A.) 02-12-027.

Discussion

SoCalGas filed its COS application on December 20, 2002. The scope of the proceeding is broad, and includes the traditional review of current utility spending and related issues including investment planning, safety and reliability, customer service, and all aspects of utility operations. Recognizing that the schedule of the proceeding precludes its completion in time for rates to be effective on January 1, 2004, Decision (D.) 03-12-057, issued on December 18, 2003, authorizes SoCalGas to establish a memorandum account to track the shortfall or overcollection between current revenues and the revenue requirement eventually adopted in phase 1 of SoCalGas' COS A.02-12-027. The creation of a memorandum account is consistent with the Commission's objectives to leave both SoCalGas' customers and shareholders essentially indifferent to the precise date that a final decision is issued and cost of service rates implemented.

As noted above, SoCalGas is directed to establish a memorandum account to track actual transportation revenues in order to compute an accurate revenue shortfall or overcollection compared to the test year revenue requirement during the interim period. However, the decision does not specifically address the fact that SoCalGas currently maintains fixed cost accounts¹ to balance the difference between actual base margin transportation revenues and authorized transportation revenues currently in rates. By establishing the memorandum account to track the shortfall or overcollection in compliance with the decision's directive, SoCalGas may incur a double counting of actual transportation revenues from sales, which SoCalGas does not believe is consistent with the intent of the decision. Therefore, in order to ensure consistency with the Commission's objectives and avoid double counting of actual transportation revenues from sales in establishing the memorandum account, SoCalGas proposes that the COSRRMA track the difference between authorized revenues in effect for the period January 1, 2004 through to the effective date for rates adopted in A.02-012-027 and the authorized revenues adopted in COS phase 1 decision prorated for the same period.

Protests

Anyone may protest this advice letter to the California Public Utilities Commission. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. The protest must be made in writing and received within 20 days of the date this advice letter was filed with the Commission. There is no restriction on who may file a protest. The address for mailing or delivering a protest to the Commission is:

Energy Division - IMC Branch
California Public Utilities Commission
505 Van Ness Avenue, 4th Floor
San Francisco, CA 94102

Copies of the protest should also be sent via e-mail to the attention of both Jerry Royer (jjr@cpuc.ca.gov) and Honesto Gatchalian (jnj@cpuc.ca.gov) of the Energy Division. A copy of the protest shall also be sent via both e-mail and facsimile to the address shown below on the same date it is mailed or delivered to the Commission.

Attn: Sid Newsom
Tariff Manager - GT14D6
555 West Fifth Street
Los Angeles, CA 90013-1011
Facsimile No. (213) 244-4957
E-Mail: snewsom@semprautilities.com

Effective Date

In compliance with Ordering Paragraph 2 of D.03-12-057 this advice letter shall be effective on January 1, 2004 subject to the Energy Division determining that it is in compliance.

¹ Core Fixed Cost Account (CFCA) and Noncore Fixed Cost Account (NFCA).

Notice

In accordance with Section III.G of General Order No. 96-A, a copy of this advice letter is being sent to the parties listed on Attachment A to this advice letter, which includes the parties on the service list in SoCalGas' COS A.02-12-027.

J. STEVE RAHON
Director
Tariffs and Regulatory Accounts

Attachments

ATTACHMENT A

Advice No. 3331

(See Attached Service Lists)

ACN Energy
Gary Morrow
GMorrow@acninc.com

ACN Energy
Tony Cusati
tony.cusati@acnenergy.com

ACN Inc.
Glenn Kinser
gkinser@acninc.com

Aglet Consumer Alliance
James Weil
jweil@aglet.org

Alcantar & Kahl
Elizabeth Westby
egw@a-klaw.com

Alcantar & Kahl
Kari Harteloo
klc@a-klaw.com

AFRPA/DD McClellan Attn: L. Baustian
3411 Olson Street, Room 105
McClellan, CA 95652-1003

BP Amoco, Reg. Affairs
Marianne Jones
501 West Lake Park Blvd.
Houston, TX 77079

BP EnergyCo.
J. M. Zaiantz
Zaiantj@bp.com

Barkovich & Yap
Catherine E. Yap
ceyap@earthlink.net

Berliner, Camdon & Jimison
John Jimison
johnj@bcjlaw.com

Beta Consulting
John Burkholder
burkee@cts.com

CPUC
Consumer Affairs Branch
505 Van Ness Ave., #2003
San Francisco, CA 94102

CPUC
R. Mark Pocta
rmp@cpuc.ca.gov

CPUC
Energy Rate Design & Econ.
505 Van Ness Ave., Rm. 4002
San Francisco, CA 94102

California Energy Market
Lulu Weinzimer
luluw@newsdata.com

Calpine Corp
Avis Clark
aclark@calpine.com

City of Anaheim
Ben Nakayama
Public Utilities Dept.
P. O. Box 3222
Anaheim, CA 92803

City of Azusa
Light & Power Dept.
215 E. Foothill Blvd.
Azusa, CA 91702

City of Banning
Paul Toor
P. O. Box 998
Banning, CA 92220

City of Burbank
Fred Fletcher/Ronald Davis
164 West Magnolia Blvd., Box 631
Burbank, CA 91503-0631

City of Colton
Thomas K. Clarke
650 N. La Cadena Drive
Colton, CA 92324

City of Glendale
Larry Silva
lsilva@ci.glendale.ca.us

City of Lompoc
H. Paul Jones
100 Civic Center Plaza
Lompoc, CA 93438

City of Long Beach, Gas Dept.
Chris Garner
2400 East Spring Street
Long Beach, CA 90806-2385

City of Los Angeles
City Attorney
1700 City Hall East
Los Angeles, CA 90012

City of Pasadena
Manuel A. Robledo
150 S. Los Robles Ave., #200
Pasadena, CA 91101

City of Riverside
Stephen Aronson
saronson@ci.riverside.ca.us

City of Vernon
Kenneth J. DeDario
kdedario@ci.vernon.ca.us

Coral Energy
Walter Cinibulk
wcinibulk@coral-energy.com

County of Los Angeles
 Stephen Crouch
 1100 N. Eastern Ave., Room 300
 Los Angeles, CA 90063

Davis Wright Tremaine, LLP
 Christopher Hilen
 chrishilen@dwt.com

Dept. of General Services
 Celia Torres
 celia.torres@dgs.ca.gov

Downey, Brand, Seymour & Rohwer
 Phil Stohr
 pstohr@dbsr.com

Deniese Earley
 deniese.earley@dgs.ca.gov

Energy Law Group, LLP
 Diane Fellman
 difellman@energy-law-group.com

General Services Administration
 Facilities Management (9PM-FT)
 450 Golden Gate Ave.
 San Francisco, CA 94102-3611

Jacqueline Greig
 jnm@cpuc.ca.gov

Imperial Irrigation District
 K. S. Noller
 P. O. Box 937
 Imperial, CA 92251

LADWP
 Nevenka Ubavich
 nubavi@ladwp.com

Crossborder Energy
 Tom Beach
 tomb@crossborderenergy.com

Davis Wright Tremaine, LLP
 Edward W. O'Neill
 One Embarcadero Center, #600
 San Francisco, CA 94111-3834

Dan Douglass
 douglass@energyattorney.com

Downey, Brand, Seymour & Rohwer
 Dan Carroll
 dcarroll@dbsr.com

Edson & Modisette
 1015 K Street,, #200
 Sacramento, CA 95814

Enserch Gas Marketing, Inc.
 Cathy Hawes
 353 Sacramento, St., Suite 400
 San Francisco, CA 94111

Goodin, MacBride, Squeri, Ritchie &
 Day, LLP
 J. H. Patrick
 hpatrick@gmssr.com

Hanna & Morton
 Norman A. Pedersen, Esq.
 npedersen@hanmor.com

JBS Energy
 Jeff Nahigian
 jeff@jbsenergy.com

LADWP
 Randy Howard
 P. O. Box 51111, Rm. 956
 Los Angeles, CA 90051-0100

Pat Darish
 pdarish@acninc.com

Davis, Wright, Tremaine
 Judy Pau
 judypau@dwt.com

Downey, Brand, Seymour & Rohwer
 Ann Trowbridge
 atrowbridge@dbsr.com

Dynegy
 Joseph M. Paul
 jmpa@dynegy.com

Energy Law Group, LLP
 Andrew Skaff
 askaff@energy-law-group.com

Gas Purchasing
 BC Gas Utility Ltd.
 16705 Fraser Highway
 Surrey, British Columbia, V3S 2X7

Goodin, MacBride, Squeri, Ritchie &
 Day, LLP
 James D. Squeri
 jsqueri@gmssr.com

David Huard
 dhuard@manatt.com

Jeffer, Mangels, Butler & Marmaro
 2 Embarcaero Center, 5th Floor
 San Francisco, CA 94111

Law Offices of William H. Booth
 William Booth
 wbooth@booth-law.com

Luce, Forward, Hamilton & Scripps
John Leslie
jleslie@luce.com

MRW & Associates
Robert Weisenmiller
mrw@mrwassoc.com

Matthew Brady & Associates
Matthew Brady
matt@bradylawus.com

National Utility Service, Inc.
Jim Boyle
One Maynard Drive, P. O. Box 712
Park Ridge, NJ 07656-0712

PG&E
Anita Smith
aws4@pge.com

PG&E
Sue Shaw
sxs9@pge.com

PG&E
Todd Novak
tsn2@pge.com

PG&E
Sharon Tatai
skt2@pge.com

PG&E National Energy Group
Eric Eisenman
eric.eisenman@neg.pge.com

Pacific Gas & Electric Co.
John Clarke
jpc2@pge.com

Praxair Inc
Rick Noger
rick_noger@praxair.com

Questar Southern Trails
Lenard Wright
Lenard.Wright@Questar.com

Ramesh Ramchandani
rxr@cpuc.ca.gov

Regulatory & Cogen Services, Inc.
Donald W. Schoenbeck
900 Washington Street, #780
Vancouver, WA 98660

Richard Hairston & Co.
Richard Hairston
hairstonco@aol.com

William Scott
wms@cpuc.ca.gov

Southern California Edison Co
Fileroom Supervisor
2244 Walnut Grove Ave., Room 290,
GO1
Rosemead, CA 91770

Southern California Edison Co
Karyn Gansecki
601 Van Ness Ave., #2040
San Francisco, CA 94102

Southern California Edison Co.
Colin E. Cushnie
cushnice@sce.com

Southern California Edison Co.
John Quinlan
john.quinlan@sce.com

Southern California Edison Co.
Kevin Cini
cinikr@sce.com

Southwest Gas Corp.
Edward Zub
P. O. Box 98510
Las Vegas, NV 89193-8510

Suburban Water System
Bob Kelly
1211 E. Center Court Drive
Covina, CA 91724

Sutherland, Asbill & Brennan
Keith McCrea
kmccrea@sablaw.com

TURN
Marcel Hawiger
marcel@turn.org

TURN
Mike Florio
mflorio@turn.org

Transwestern Pipeline Co.
Kelly Allen
kelly.allen@enron.com

Vandenberg AFB
Ken Padilla
ken.padilla@vandenberg.af.mil

White & Case
Regulatory Affairs
regaffairs@sf.whitecase.com

CALIF PUBLIC UTILITIES COMMISSION
 Joyce Alfton
 alf@cpuc.ca.gov

CALIF PUBLIC UTILITIES COMMISSION
 Paul Angelopulo
 pfa@cpuc.ca.gov

SOUTHWEST GAS COMPANY
 ANDREW WILSON BETTWY
 andy.bettwy@swgas.com

SOUTHWEST GAS CORPORATION
 BRIDGET A. BRANIGAN
 bridget.branigan@swgas.com

NATURAL RESOURCES DEFENSE COUNCIL
 SHERYL CARTER
 scarter@nrdc.org

GOODIN MACBRIDE SQUERI RITCHIE & DAY LLP
 BRIAN T. CRAGG
 bcragg@gmsr.com

THE UTILITY REFORM NETWORK
 ROBERT FINKELSTEIN
 bfinkelstein@turn.org

DEPARTMENT OF THE NAVY
 NORMAN J. FURUTA
 FurutaNJ@efawest.navfac.navy.mil

THE GREENLINING INSTITUTE
 ROBERT GNAIZDA
 iberio@greenlining.org

CITY OF CHULA VISTA
 GLEN R. GOOGINS
 276 FOURTH AVENUE
 CHULA VISTA, CA 91910

MORRISON & FOERSTER LLP
 PETER W. HANSCHEN
 phansch@mofo.com

UTIL. WORKERS UNION OF AMERICA, AFL-CIO
 MARTA HARRIS
 unionmarti@aol.com

THE UTILITY REFORM NETWORK
 MARCEL HAWIGER
 marcel@turn.org

MANATT, PHELPS & PHILLIPS, LLP
 DAVID L. HUARD
 dhuard@manatt.com

SOUTHERN CALIFORNIA EDISON COMPANY
 GLORIA M. ING
 gloria.ing@sce.com

ADAMS BROADWELL JOSEPH & CARDOZO
 MARC D. JOSEPH
 mdjoseph@adamsbroadwell.com

ALCANTAR & KAHL, LLP
 EVELYN KAHL
 ek@a-klaw.com

MANATT, PHELPS & PHILLIPS, LLP
 RANDALL W. KEEN
 rkeen@manatt.com

HANNA AND MORTON, LLP
 SCOTT A. LEHECKA
 slehecka@hanmor.com

LUCE, FORWARD, HAMILTON & SCRIPPS, LLP
 JOHN W. LESLIE
 jleslie@luce.com

CALIFORNIA FARM BUREAU FEDERATION
 RONALD LIEBERT
 rliebert@cfbf.com

CALIF PUBLIC UTILITIES COMMISSION
 Donald J. Lafrenz
 dlaf@cpuc.ca.gov

CALIF PUBLIC UTILITIES COMMISSION
 Douglas M. Long
 dug@cpuc.ca.gov

UTILITY WORKERS UNION OF AMERICA
 JAVIER MANZANO
 javier1@uwua132.org

JBS ENERGY
 BILL MARCUS
 bill@jbsenergy.com

DAVID MARCUS
 dmarcus2@mindspring.com

SUTHERLAND, ASBILL & BRENNAN
 KEITH MCCREA
 keith.mccrea@sablaw.com

SEMPRA ENERGY
 KEITH W. MELVILLE
 kmelville@sempra.com

KERN RIVER GAS TRANSMISSION COMPANY
 MARK C. MOENCH
 mark.moench@kernrivergas.com

CITY OF CHULA VISTA
 ANN MOORE
 amoore@ci.chula-vista.ca.us

CALIF PUBLIC UTILITIES COMMISSION
 Richard A. Myers
 ram@cpuc.ca.gov

SEMPRA ENERGY
 STEVEN C. NELSON
 snelson@sempra.com

HANNA AND MORTON LLP
 NORMAN A. PEDERSEN
 npedersen@hanmor.com

ANDERSON & POOLE
EDWARD G. POOLE
epoole@adplaw.com

PATRICK J. POWER
pjpowerlaw@aol.com

CALIF PUBLIC UTILITIES COMMISSION
Robert M. Pocta
rmp@cpuc.ca.gov

CALIF PUBLIC UTILITIES COMMISSION
Nicolas B Procos
nbp@cpuc.ca.gov

CALIF PUBLIC UTILITIES COMMISSION
Manuel Ramirez
mzr@cpuc.ca.gov

UTILITY CONSUMERS' ACTION
NETWORK
MICHAEL SHAMES
mshames@ucan.org

SAN DIEGO REGIONAL ENERGY
OFFICE
IRENE M. STILLINGS
ist@sdenergy.org

SEMPRA ENERGY
GLEN J. SULLIVAN
gsullivan@sempra.com

CALIF PUBLIC UTILITIES COMMISSION
Danilo E. Sanchez
des@cpuc.ca.gov

CALIF PUBLIC UTILITIES COMMISSION
James E. Scarff
jes@cpuc.ca.gov

CALIF PUBLIC UTILITIES COMMISSION
Maria E. Stevens
mer@cpuc.ca.gov

MCCRACKEN, BYERS & HAESLOOP
LLP
BETH C. TENNEY
btenney@landuselaw.com

CALIF PUBLIC UTILITIES COMMISSION
Pamela T. Thompson
ptt@cpuc.ca.gov

SOCALGAS/SDG&E
RONALD VAN DER LEEDEN
rvanderleeden@semprautilities.com

AGLET CONSUMER ALLIANCE
JAMES WEIL
jweil@aglet.org

ALCANTAR & KAHL, LLP
ELIZABETH WESTBY
egw@a-klaw.com

SDG&E/SOCALGAS
BRUCE J. WILLIAMS
bwilliams@semprautilities.com

CALIFORNIA ENERGY COMMISSION
BILL WOOD
bwood@energy.state.ca.us

CPUC
HALLIE YACKNIN
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102

DENNIS ZUKOWSKI
uwua483@inreach.com

ATTACHMENT B
Advice No. 3331

Cal. P.U.C. Sheet No.	Title of Sheet	Cancelling Cal. P.U.C. Sheet No.
Revised 37224-G	PRELIMINARY STATEMENT, PART VI, DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM, Sheet 1	Revised 36866-G
Revised 37225-G	PRELIMINARY STATEMENT, PART VI, DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM, Sheet 20	Original 36868-G
Revised 37226-G	TABLE OF CONTENTS	Revised 37223-G

PRELIMINARY STATEMENT

Sheet 1

PART VI
DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM

A. GENERAL

Memorandum accounts are special accounts authorized by the Commission for the purpose of tracking certain costs and revenues. Please refer to each individual memorandum account description for the specific accounting treatment applicable to each account.

B. LISTING OF MEMORANDUM ACCOUNTS

- Conservation Expense Account (CEA)
- PCB Expense Account (PCBEA)
- Research Development and Demonstration Expense Account (RDDEA)
- Curtailement Violation Penalty Account (CVPA)
- Economic Practicality Shortfall Memorandum Account (EPSMA)
- Catastrophic Event Memorandum Account (CEMA)
- Interconnect Charge Memorandum Account (ICMA)
- Vernon Avoided Distribution Cost Memorandum Account (VADCMA)
- Noncore Cost/Revenue Memorandum Account (NCRMA)
- Interstate Capacity Step Down Account (ICSDA)
- Vernon Rate Savings Memorandum Account (VRSMA)
- Vernon Negotiated Core Contract Memorandum Account (VNCCMA)
- Earthquake Valve Installation Service Memorandum Account (EVISMA)
- Research Royalty Memorandum Account (RRMA)
- NGV Research Development & Demonstration Memorandum Account (RDDNGV)
- Intervenor Award Memorandum Account (IAMA)
- Z Factor Account (ZFA)
- Tax Interest Account (TIA)
- Energy Efficiency/DSM Memorandum Account (EEDSMMA)
- Applicant Installation Trench Inspection Memorandum Account (AITIMA)
- Wheeler Ridge Firm Access Charge Memorandum Account (WRFACMA)
- Earthquake Valve Installation Memorandum Account (EVIMA)
- Gas Industry Restructuring Memorandum Account (GIRMA)
- Self-Generation Program Memorandum Account (SGPMA)
- Baseline Memorandum Account (BMA)
- Blythe Operational Flow Requirement Memorandum Account (BOFRMA)
- Annual Earnings Assessment Proceeding Memorandum Account (AEAPMA)
- Cost of Service Revenue Requirement Memorandum Account (COSRRMA)

C. DESCRIPTION OF ACCOUNTS

CONSERVATION EXPENSE ACCOUNT (CEA)

The CEA is an interest bearing memorandum account recorded on SoCalGas' financial statements. The purpose of this account is to track the difference between authorized costs in rates, and actual demand-side management program costs. This account covers regular and low income demand-side management programs.

(Continued)

(TO BE INSERTED BY UTILITY)
 ADVICE LETTER NO. 3331
 DECISION NO. 03-12-057

ISSUED BY
Lee Schavrien
 Vice President
 Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
 DATE FILED Dec 23, 2003
 EFFECTIVE Jan 1, 2004
 RESOLUTION NO. _____

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PRELIMINARY STATEMENT

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PART VI
DESCRIPTION OF REGULATORY ACCOUNTS - MEMORANDUM

(Continued)

C. DESCRIPTION OF ACCOUNTS (Continued)

COST OF SERVICE REVENUE REQUIREMENT MEMORANDUM ACCOUNT (COSRRMA)

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The COSRRMA is an interest bearing memorandum account that is recorded on the Utility's financial statements. Pursuant to Decision 03-12-057, the purpose of this account is to record the shortfall or overcollection resulting from the difference between authorized base margin revenues recovered under currently authorized rates and the final revenue requirement adopted by the Commission in Application (A.) 02-12-027. The entries recorded to the account shall reflect the shortfall or overcollection of revenues effective from January 1, 2004 until the effective date of rates established in A.02-12-027.

Utility shall maintain the COSRRMA by making the following entries:

- a) A debit entry equal to the pro rata allocation of SoCalGas' annual base margin revenue requirement adopted in A.02-12-027 for the period January 1, 2004 until the effective date of rates adopted in A.02-12-027. This entry will be recorded once the decision is approved.
- b) A credit entry equal to the pro rata allocation of SoCalGas' currently authorized annual base margin revenue requirement for each month beginning January 1, 2004 until the effective date of rates adopted in A.02-12-027. This entry will be recorded once the decision is approved.
- c) On a monthly basis, an entry equal to the interest on the average balance in the account during the month, calculated in the manner described in the Preliminary Statement, Part I, J.

The disposition of the COSRRMA balance shall be addressed in a subsequent phase of SoCalGas' COS proceeding (A.02-12-027) or in a proceeding determined by the Commission.

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(TO BE INSERTED BY UTILITY)
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Lee Schavrien
Vice President
Regulatory Affairs

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The following listed sheets contain all effective Schedules of Rates and Rules affecting service and information relating thereto in effect on the date indicated thereon.

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Table of Contents--List of Cities and Communities Served	36976-G
Table of Contents--List of Contracts and Deviations	36976-G
Table of Contents--Rules	36626-G,36627-G
Table of Contents--Sample Forms	36794-G,37017-G,37018-G,37071-G,36796-G

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Part III Cost Allocation and Revenue Requirement	27024-G,27025-G,27026-G,27027-G,36122-G
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Part X Global Settlement	32530-G,32531-G,32532-G,32533-G

(Continued)

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 Vice President
 Regulatory Affairs

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