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EL PASO CORP/DE
Form 8-K
May 05, 2004

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K
CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report: May 5, 2004
(Date of Earliest Event Reported: May 3, 2004)

EL PASO CORPORATION
(Exact name of Registrant as specified in its charter)

| | | |
|------------------|------------------|---------------------|
| Delaware | 1-14365 | 76-0568816 |
| (State or other | (Commission File | (I.R.S. Employer |
| jurisdiction of | Number) | Identification No.) |
| incorporation or | | |
| organization) | | |

El Paso Building
1001 Louisiana Street
Houston, Texas 77002
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code (713) 420-2600

Item 5. Other Events and Regulation FD Disclosure

This report on Form 8-K is being filed to clarify an issue raised in press reports. Haynes and Boone, L.L.P., an independent law firm hired by the Audit Committee of our Board of Directors, reviewed El Paso's reserve reporting process for the period from 1999 through 2003. As a result of that review, Haynes and Boone instructed our Audit Committee that their review did not find any problems with El Paso's reserve reporting process in place in 1999 and 2000, which largely consisted of the reserves acquired from Sonat Inc.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

EL PASO CORPORATION

By: /s/Jeffrey I. Beason

Jeffrey I. Beason
Senior Vice President
and Controller
(Principal Accounting Officer)

Dated: May 5, 2004