Exhibit 13
From: Rosenthal, David S  
Sent: Tuesday, March 25, 2014 6:57 PM  
To: Luettgen, Robert A  
Subject: RE: Ceres draft

Yes. Lets leave off the impairment footnote. That word gives the folks on the third floor heartburn.

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From: Luettgen, Robert A  
Sent: Tuesday, March 25, 2014 7:54 AM  
To: Rosenthal, David S  
Subject: Ceres draft

I've adopted what I could from Pete's draft. I'd like to get your thoughts first before I send it out to the team for review.

Pete makes a good point in suggesting that the carbon asset risk discussion should precede the discussion on managing risks. I understand why you would like for the managing risks section to follow the statement of how important we view the risk of climate change, but I think we would be best served to dive into the carbon asset risk discussion (now that it has been amplified by Pete) earlier. I would just flip the order, if acceptable to you.

Pete placed the graph and discussion regarding the need to continue investing in hydrocarbons in the Planning Bases section of the document; but, I really think it fits better in the carbon asset discussion, as I've indicated in the attached. Let me know if you agree with this.

I'm afraid I couldn't use a lot of the material that Pete brought over (word-for-word) from Viederman, but I did backfill some of the points we had addressed in Viederman (e.g., technology, hydrogen fuel cells, etc.) where those concepts fit best in the Ceres document.

I'm not sure we've got the team sold yet on the need for a separate, self-standing document in the Ceres response (witness both Alan Jeffers and now Pete's whole-scale insertion of text from Viederman). I'll reiterate this in my note to the team and emphasize to them that while it's OK to bring over concepts from the Viederman piece, but we need to make sure that the Ceres letter reads independent, even if it shares many of the same looks and feel of the Viederman piece. The Viederman piece is intended to tell a story; the Ceres piece (while telling a story) is really focused on answering questions. They're different points of departure and deserving of separate treatment.

One last thing, while we address the issue of whether we anticipate having stranded assets, but we deleted the footnote that addressed the question of impairment. I know you asked to delete that, but I'm just confirming that this is your desire.

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