EXHIBIT K
# 2014 CORPORATE PLAN

## APPENDICES TO THE DATAGUIDE

### Revision 3 – December 30, 2014

No Changes

### Revision 2 – September 9, 2014

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### Revision 1 – June 13, 2014

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GREENHOUSE GAS EMISSIONS BUDGET AND PROJECT CONSIDERATIONS

Overview:

- 2014 Corporate Plan aligned with long term Energy Outlook basis @ $60/T CO2e in 2030 & $80/T CO2e in 2040 (note: this is a change from the 2013 Corporate Plan @ $40/T CO2e in 2030)
- 2014 Corporate Plan continues to reflect merging of global GHG pricing basis ~2020

Pricing Basis:

- For locations covered by the EU ETS, include $10/T CO2e for 2014-16, then rising linearly to $60/T in 2030 (all 2014 real $)
- For Australia, with repeal of the Carbon Tax / Cap & Trade program in July 2014, include: $0/T CO2e 2014-2016, then converging with EU ETS pricing basis in 2017; Post 2017, Australia tracks EU-ETS pricing basis (assumes reinstatement of carbon price program post 2015 COP 21 in Paris)
- For New Zealand, include EU ETS pricing basis for outlook periods
- For California and Quebec, include: $12/T CO2e in 2015, rising with floor price escalation (5%/yr) through 2017, then merging with EU ETS pricing basis in 2018 - (2016 @ $12.5/T and 2017 @ $13.5/T)
- For Alberta, include: $15/T through 2016, raising to $20/T in 2017-18, then merging with EU ETS pricing basis in 2019.
- For OECD areas not covered by the EU, AU, NZ or CA/QC programs, include: EU ETS pricing basis for CO2 and Methane beginning in 2019, or local specifics if known to differ from EU basis
  - For Methane, use a 25X multiplier to convert tons of Methane to tons of CO2e
  - For other GHG multipliers (eg. PFCs / HFCs) consult CSP (EPP)
• For non-OECD areas, do not include a GHG cost/credit in base economics, however include a sensitivity case where there is a material possibility of domestic GHG regulation (e.g. Kazakhstan, China)

Project Evaluation:
• Identify where GHG costs or credits are material to decision economics – consult with CSP (EPP) if material impacts identified
• Identify where GHG emissions changes are material to total corporate emissions (>0.5 MT/year CO2e) – consult with CSP (EPP) if material impacts identified
• Identify any material options to reduce GHG emissions that could be attractive at 75% of EU-ETS price basis which might be captured through international offsets

Opex and Capital Budget Impacts:
• Businesses affected by the European Union Emissions Trading Directive should estimate opex and program budget impacts for differences between anticipated GHG emissions and government allowances; Other regions should use local specifics for budgeting allowance purchases in the financial plan, in consultation with CSP (EPP)
• Purchases of emissions allowances to cover expected operating shortfalls should be included in functional companies’ 2015 - 2016 opex, and purchases for both operating shortfalls and projects should be included in the proposed capital budgets
• Businesses should reflect estimates of third party sales of excess allowances as Other Revenue.

Questions related to GHG emissions should be referred to Guy Powell (972-444-1811) in Corporate Strategic Planning (CSP) - Environmental Policy and Planning (EPP).