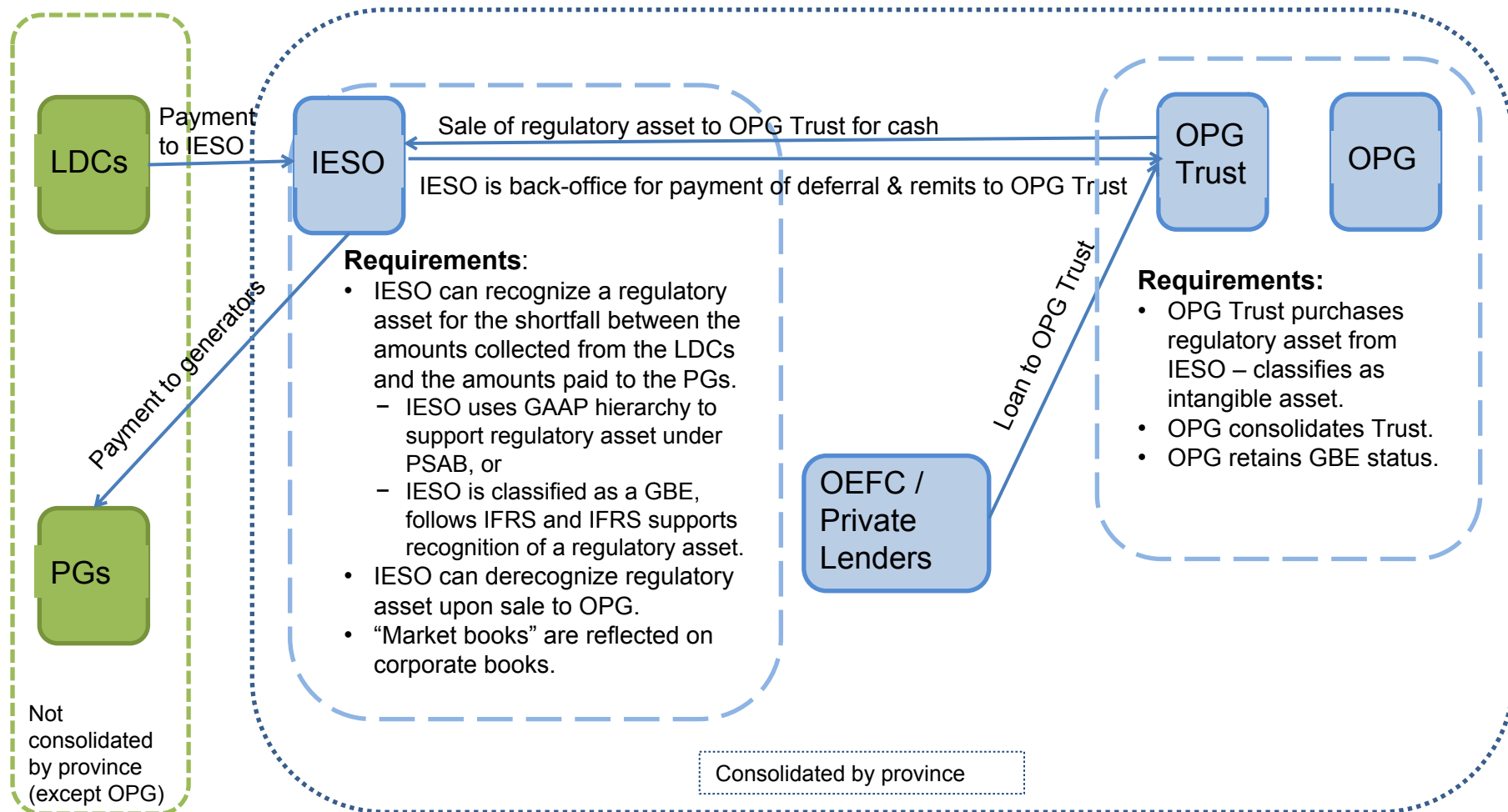


## GA Smoothing – Potential Structure

- The following diagram provides an overview of a potential GA smoothing structure, as well as interactions between sector entities and elements required to meet accounting objectives.



CONFIDENTIAL CABINET DOCUMENT

**Note:** Proposed structure is subject to legal and accounting confirmation; absent that confirmation, there would be a fiscal impact to the province.