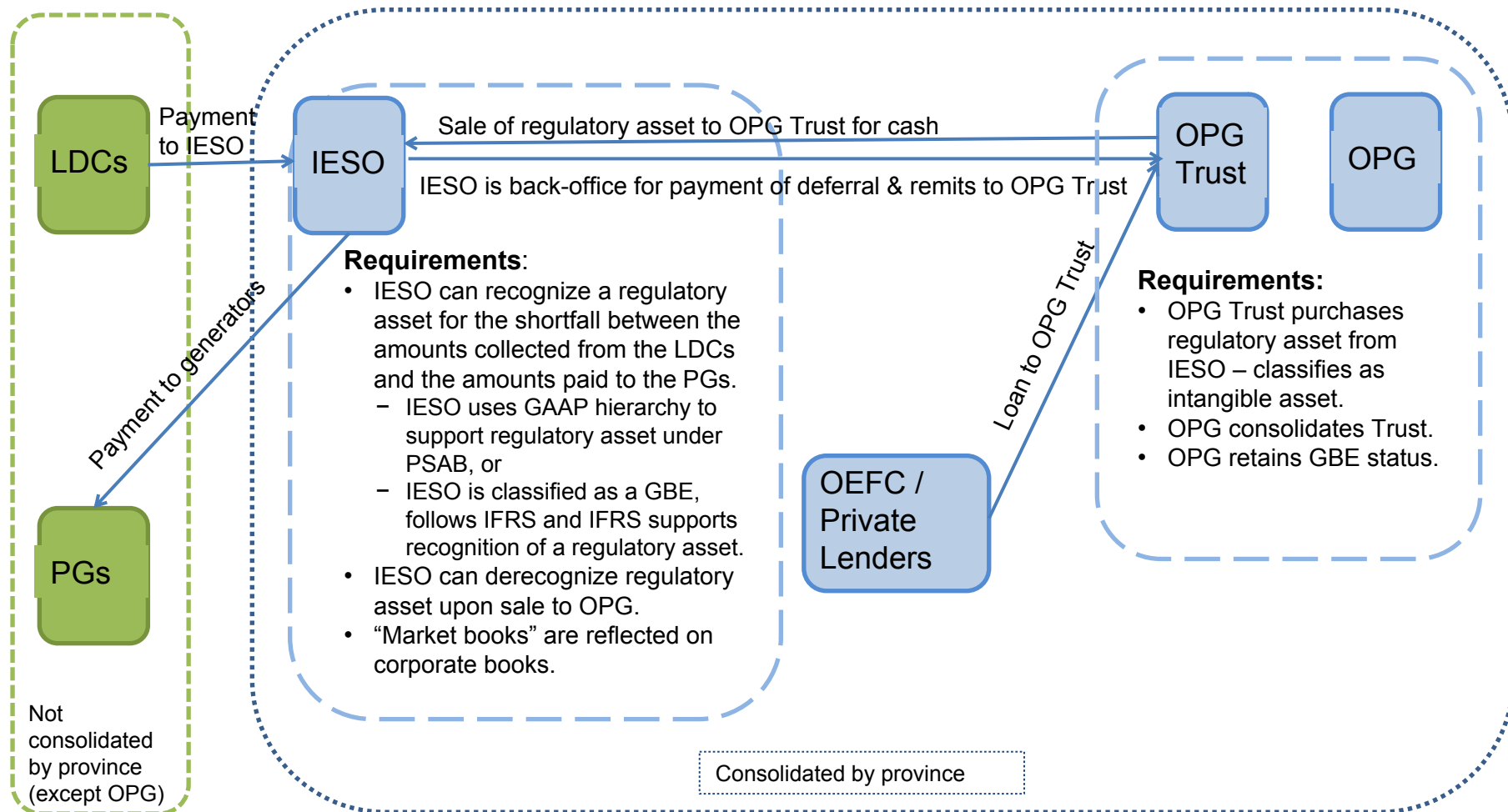


GA Smoothing – Potential Structure

- 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.



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