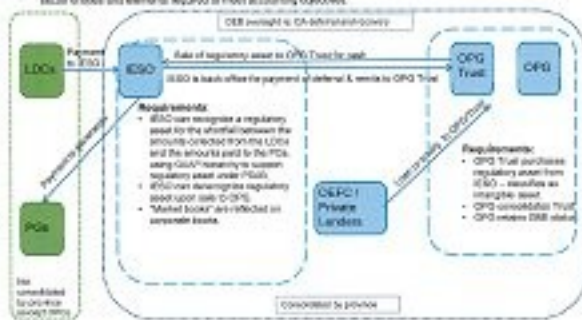


A. CA Smoothing – Potential Structure

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



Note: Proposed structure is subject to legal and accounting confirmation, upon the confirmation there would be a final input to the province.