

***US GAAP for Insurers*, 3rd Edition, Robert G. Frasca and Mark J. Freedman,  
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**ERRATA**

**For Page 385**

Table 11.1 Illustration of Various Designs of Benefit Guarantees on Variable Annuities

Legend: Column Values for Year  $t$

$$(6)_t = (2)_t + (4)_t - (5)_t$$

Should read

$$(6)_t = (6)_{t-1} + (2)_t + (4)_t - (5)_t$$