

**ERRATA TO
SOLUTIONS FOR THE
2004 EA-2A EXAM**

- Question 9: There is a calculation error in the determination of the credit balance as of 12/31/2003. The correct numerical result should be \$115,232 (not \$134,438). Carrying this through the rest of the solution, the unfunded liability as of 1/1/2004 should be equal to \$2,734,768. The normal cost (as of 1/1/2004) should be equal to \$367,385. And the final result, the minimum required contribution, should be \$518,292.
- Question 43: The first statement of this solution should state that the waived deficiency is amortized using the greatest of 150% of the Federal mid-term rate or the valuation interest rate. The current liability interest rate is not used for this purpose.