Distribu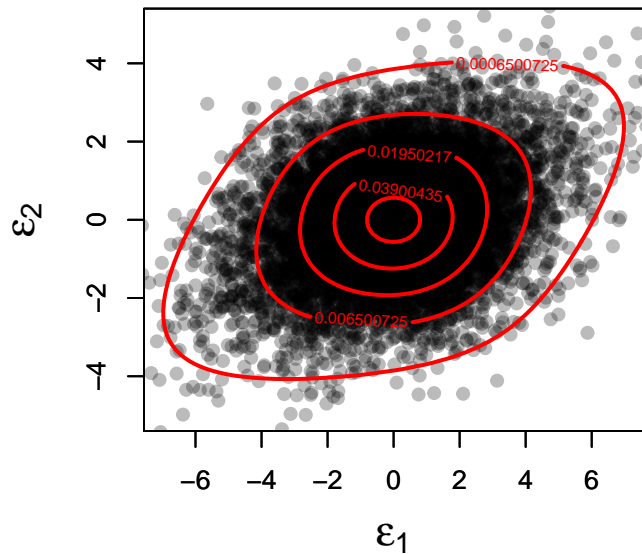tion of $\varepsilon_t = B\eta_t$ — **Distribution of $\varepsilon_t = BQ\eta_t$**