$LX_t = X_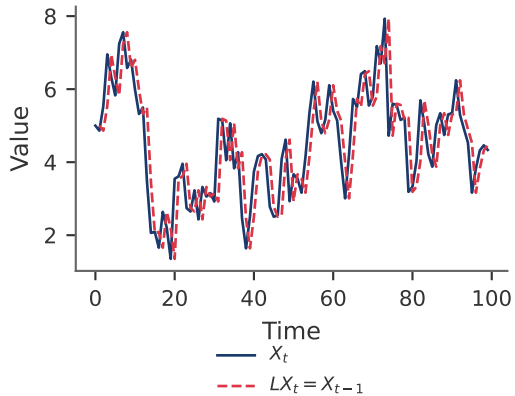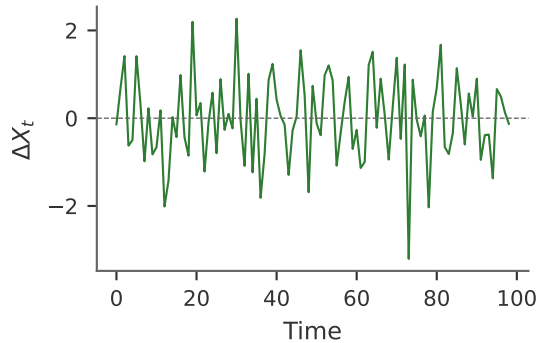{t-1}$ $\Delta X_t = (1-L)X_t$ $\Delta^2 X_t = (1-L)^2 X_t$