

Thank you for your suggestions. Here is a point-to-point reply.

Paragraph 1. Existence of a non-triangular martingale approximation: In the proof of Theorem 1 (c.f. Page 5 lines -10 to -1, and page 6, lines 1 to 6), we now adopt a more detailed argument to improve the presentation.

Paragraph 3. Changed; see Page 1, line 15 in the new version.

Paragraph 4. A reference for Karamata's Theorem is added (Resnick, 1987). In Karamata's Theorem, monotonicity of $\ell(n)$ is not required.

Paragraph 5. See page 6, lines 1-5 in the new version for treatment of the term II_n .

Paragraph 6. Changed; see page 6, lines 4-5 in the new version.

Paragraph 7. Changed; see page 6, line 7 in the new version.

Paragraph 8. Rephrased; see page 8, line 4 in the new version, where equation (6) is mentioned.

Paragraph 9. Changed; see page 8, line 5 in the new version.

Paragraph 10. A slightly different argument is used to improve the readability; see the new proof of Lemma 2 in the new version.

Paragraph 11. A detailed explanation is made; see page 11, lines 3 to 5 in the new version.

Paragraph 12. Changed; see page 11, line -7 in the new version.

Paragraph 13. Deleted; see page 12, line 13 in the new version.

Paragraph 14. The typo is corrected and δ_k is changed to η_k ; see page 12, line -8 in the new version.

Paragraph 15. It has been formulated as a subsection (Section 3.1), which relates strong mixing conditions to our condition (4). The main result is Proposition 1.

Paragraph 16. The result is phrased as Proposition 1.

Paragraph 17. Changed; see the proof of Proposition 1.

Paragraph 18. Changed; see page 18, line -4 in the new version.