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## Abstract

There exists a construction which associates a simplicial complex  $K_P$  to each convex polytope P. For a simple polytope P the complex  $K_P$  coincides with the boundary  $\partial P^*$  of a polar dual polytope. In this case  $K_P$  is a simplicial sphere and its Stanley–Reisner ring  $\mathbf{k}[K_P]$  is known to be Cohen–Macaulay. The global problem is to describe the properties of a simplicial complex  $K_P$  and its Stanley–Reisner ring for general convex polytope P. We develop a method to find the depth of  $\mathbf{k}[K]$  for any simplicial complex K. This method is based on Hochster formula for bigraded Betti numbers of a complex K and simple topological arguments involving Mayer–Vietoris exact sequence for simplicial cohomology. In

the presentation we apply this method to the complex  $K_{\cal P}$  and get an equality

$$\operatorname{depth} \mathbf{k}[K_P] = \dim P$$

for each convex polytope P.

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