We describe a method for generating all integer matrices $X$ that satisfy the equation $A X=B$ for integer matrices $A$ and $B$. The procedure is based on a modification of a theorem of Nathan Jacobson. We demonstrate that there exist invertible matrices, $P$ and $Q$ (with $Q$ and $Q^{-1}$ being integer matrices) for which $P A Q=I_{r}$, the diagonal matrix with 1's in the 1st $r$ diagonal positions and 0 's elsewhere. Defining $\overline{P B}$ to be the matrix consisting of the first rows of $P B$ and $U$ to be the matrix consisting of the remaining rows of $P B$, we prove that $A X=B$ for the integer matrix $X$ if and only if a) $U=O$, a matrix of zeros, b) $\overline{P B}$ is an integer matrix and c) $X=Q\binom{\overline{P B}}{Z}$ for some integer matrix $Z$. The procedure for producing $Q$ and $P B$ is demonstrated, including an example, thus providing an algorithm for finding all integer solutions to $A X=B$. (Received August 03, 2006)

