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Peter Malcolmson* (petem@wayne.edu) and **Frank Okoh** (okoh@math.wayne.edu). *Which power series are associated to polynomials?* Preliminary report.

When R is a commutative ring with an element which is neither a unit nor a zero-divisor, then $R[[T]]$ has uncountably many associate classes. If such an R is countable, then uncountably many power series are not associated to polynomials. If R is the ring with 4 elements (generated by 1), then all power series are associated to polynomials. It is only when R has infinitely many indeterminates that we have a concrete example of a power series that is not associated to a polynomial. (Received September 13, 2016)