1171-13-32 **Christine Berkesch**, **Patricia Klein** and **Michael C. Loper***, michael.loper@uwrf.edu, and **Jay Yang**. *Virtually Cohen–Macaulay Stanley–Reisner rings.*

In 2017, Berkesch, Erman, and Smith introduced virtual resolutions for toric varieties as an analogue of minimal free resolutions for projective varieties. A module over the Cox ring of a smooth projective toric variety is virtually Cohen–Macaulay if it has a virtual resolution whose length is equal to the module's codimension. In this talk we will discuss a class of virtually Cohen–Macaulay rings that come from simplicial complexes. (Received August 05, 2021)