

# Zero-Sum Magic Labelings and Null Sets of Regular Graphs

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## Abstract

For every  $h \in \mathbb{N}$ , a graph  $G$  with the vertex set  $V(G)$  and the edge set  $E(G)$  is said to be  $h$ -magic if there exists a labeling  $l : E(G) \rightarrow \mathbb{Z}_h \setminus \{0\}$  such that the induced vertex labeling  $s : V(G) \rightarrow \mathbb{Z}_h$ , defined by  $s(v) = \sum_{uv \in E(G)} l(uv)$  is a constant map. When this constant is zero, we say that  $G$  admits a *zero-sum  $h$ -magic labeling*. The *null set* of a graph  $G$ , denoted by  $N(G)$ , is the set of all natural numbers  $h \in \mathbb{N}$  such that  $G$  admits a zero-sum  $h$ -magic labeling. In 2012, the null sets of 3-regular graphs were determined. In this paper we show that if  $G$  is an  $r$ -regular graph, then for even  $r$  ( $r > 2$ ),  $N(G) = \mathbb{N}$  and for odd  $r$  ( $r \neq 5$ ),  $\mathbb{N} \setminus \{2, 4\} \subseteq N(G)$ . Moreover, we prove that if  $r$  is odd and  $G$  is a 2-edge connected  $r$ -regular graph ( $r \neq 5$ ), then  $N(G) = \mathbb{N} \setminus \{2\}$ . Also, we show that if  $G$  is a 2-edge connected bipartite graph, then  $\mathbb{N} \setminus \{2, 3, 4, 5\} \subseteq N(G)$ .

## 1 Introduction

Let  $G$  be a finite and undirected graph with vertex set  $V(G)$  and edge set  $E(G)$ . A graph in which multiple edges are admissible is called a *multigraph*. An  $r$ -regular graph is a graph each of whose vertex has degree  $r$ . The degree of a vertex  $u$  in  $G$  is denoted by  $d_G(u)$ . A *cut-edge* of  $G$  is an edge in  $E(G)$  such that its deletion results in a graph with one more connected component than  $G$  has. A graph  $G$  is  $n$ -edge connected if the minimum number of edges whose removal would disconnect  $G$  is at least  $n$ . We denote the complete graph and the cycle of order  $n$  by  $K_n$  and  $C_n$ , respectively. A *wheel* is a

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graph with  $n$  vertices, formed by connecting a single vertex to all vertices of  $C_{n-1}$  and denoted by  $W_n$ . A *pendant edge* is an edge incident with a vertex of degree 1.

A subgraph  $F$  of  $G$  is a *factor* of  $G$  if  $F$  is a spanning subgraph of  $G$ . If a factor  $F$  is  $k$ -regular for some integer  $k \geq 0$ , then  $F$  is a  $k$ -*factor*. Thus a 2-factor is a disjoint union of cycles that cover all vertices of  $G$ . A  $k$ -*factorization* of  $G$  is a partition of the edges of  $G$  into disjoint  $k$ -factors. For integers  $a$  and  $b$  with  $1 \leq a \leq b$ , an  $[a, b]$ -*multigraph* is defined to be a multigraph  $G$  such that for every  $v \in V(G)$ ,  $a \leq d_G(v) \leq b$ . For a set  $\{a_1, \dots, a_r\}$  of non-negative integers an  $\{a_1, \dots, a_r\}$ -*multigraph* is a multigraph each of whose vertices has degree from the set  $\{a_1, \dots, a_r\}$ . Analogously, an  $[a, b]$ -*factor* and an  $\{a_1, \dots, a_r\}$ -*factor* can be defined.

Let  $G$  be a graph. A *zero-sum flow* for  $G$  is an assignment of non-zero real numbers to the edges of  $G$  such that the sum of values of all edges incident with each vertex is zero. Let  $k$  be a natural number. A *zero-sum  $k$ -flow* is a zero-sum flow with values from the set  $\{\pm 1, \dots, \pm(k-1)\}$ .

For an abelian group  $A$ , written additively, any mapping  $l : E(G) \rightarrow A$  is called a *labeling* of a graph  $G$ . Given a labeling on the edge set of  $G$ , one can introduce a vertex labeling  $s : V(G) \rightarrow A$ , defined by  $s(v) = \sum_{uv \in E(G)} l(uv)$ , for  $v \in V(G)$ . A graph  $G$  is said to be  $A$ -*magic* if there is a labeling  $l : E(G) \rightarrow A \setminus \{0\}$  such that for each vertex  $v$ , the sum of the labels of edges incident with  $v$  is all equal to the same constant, that is there exists constant  $c$  such that for all vertices  $v$ ,  $s(v) = c \in A$ . We call this labeling an  $A$ -*magic labeling* of  $G$ . In general, an  $A$ -magic graph may admit more than one  $A$ -magic labeling. For every positive integer  $h \geq 2$ , a graph  $G$  is called an  $h$ -*magic graph* if there is a  $\mathbb{Z}_h$ -magic labeling of  $G$ . A graph  $G$  is said to be *zero-sum  $h$ -magic* if there is an edge labeling from  $E(G)$  into  $\mathbb{Z}_h \setminus \{0\}$  such that the sum of values of all edges incident with each vertex is zero. If  $s(v) = 0$  for a fixed vertex  $v \in V(G)$ , then we say that *zero-sum  $h$ -magic rule* holds in  $v$ . The *null set* of a graph  $G$ , denoted by  $N(G)$ , is the set of all natural numbers  $h \in \mathbb{N}$  such that  $G$  admits a zero-sum  $h$ -magic labeling.

Recently, Choi, Georges and Mauro [6] proved that if  $G$  is 3-regular graph, then  $N(G)$  is  $\mathbb{N} \setminus \{2\}$  or  $\mathbb{N} \setminus \{2, 4\}$ . In this article, we extend this result by showing that if  $G$  is an  $r$ -regular graph, then for even  $r$  ( $r > 2$ ),  $N(G) = \mathbb{N}$  and for odd  $r$  ( $r \neq 5$ ),  $\mathbb{N} \setminus \{2, 4\} \subseteq N(G)$ . Moreover, we prove that if  $r$  ( $r \neq 5$ ) is odd and  $G$  is a 2-edge connected  $r$ -regular graph, then  $N(G) = \mathbb{N} \setminus \{2\}$ .

The original concept of  $A$ -magic graph is due to Sedlacek [14], who defined it to be a graph with a real-valued edge labeling such that have distinct non-negative labels, and, in the manner described above, the sum of the labels of the edges incident to vertex  $v$  is constant over  $V(G)$ . Stanley considered  $\mathbb{Z}$ -magic graphs and showed that the theory of magic labeling can be put into the more general context of linear homogeneous diophantine equations, [16, 17]. Recently, there have been considerable research articles in graph labeling. Interested readers are referred to [7, 11, 12, 13, 18].

In [11], the null set of some classes of regular graphs are determined.

**Theorem 1.** *If  $n \geq 4$ , then  $N(K_n) = \begin{cases} \mathbb{N}, & \text{if } n \text{ is odd;} \\ \mathbb{N} \setminus \{2\}, & \text{if } n \text{ is even.} \end{cases}$*

**Theorem 2.**  $N(C_n) = \begin{cases} \mathbb{N}, & \text{if } n \text{ is even;} \\ 2\mathbb{N}, & \text{if } n \text{ is odd.} \end{cases}$

Recently, the following theorem was proved, in [2] and [3].

**Theorem 3.** *Let  $r \geq 3$  be a positive integer. Then every  $r$ -regular graph admits a zero-sum 5-flow.*

This theorem implies that if  $G$  is an  $r$ -regular graph ( $r \geq 3$ ), then  $\mathbb{N} \setminus \{2, 3, 4\} \subseteq N(G)$ . Before establishing our results we need some theorems.

**Theorem 4.**[9] *Let  $r \geq 3$  be an odd integer and let  $k$  be an integer such that  $1 \leq k \leq \frac{2r}{3}$ . Then every  $r$ -regular graph has a  $[k-1, k]$ -factor each component of which is regular.*

Also, the following theorems were proved.

**Theorem 5.**[4, p.179] *Let  $r \geq 3$  be an odd integer, and  $G$  be a 2-edge connected  $[r-1, r]$ -multigraph having exactly one vertex  $w$  of degree  $r-1$ . Then for every even integer  $k$ ,  $2 \leq k \leq \frac{2r}{3}$ ,  $G$  has a  $k$ -factor.*

**Theorem 6.**[5] *Every 2-edge connected  $(2r+1)$ -regular multigraph contains a 2-factor.*

**Theorem 7.**[10] *Every  $2r$ -regular multigraph admits a 2-factorization.*

## 2 Regular Graphs

Let  $G$  be an  $r$ -regular graph. In this section we prove that for every even natural number  $r$  ( $r > 2$ ),  $N(G) = \mathbb{N}$  and for every odd natural number  $r$  ( $r \neq 5$ ),  $\mathbb{N} \setminus \{2, 4\} \subseteq N(G)$ .

We start this section with the following theorem.

**Theorem 8.** *Let  $r$  be an odd integer and  $r \geq 3$ . Then every  $r$ -regular multigraph with at most one cut-edge admits a zero-sum 4-magic labeling.*

**Proof.** Obviously, we may suppose that  $G$  is connected. First assume that  $G$  is a 2-edge connected  $r$ -regular multigraph. By Theorem 6,  $G$  has a 2-factor, say  $H$ . Now, assign 1 and 2 to the edges of  $H$  and the edges of  $G \setminus E(H)$ , respectively. It is not hard to see that  $G$  admits a zero-sum 4-magic labeling.

Now, suppose that  $G$  has a cut-edge, say  $e$ . Let  $G' = G \setminus \{e\}$ . Clearly,  $G'$  has two components, say  $G_1$  and  $G_2$ . Since both  $G_1$  and  $G_2$  are 2-edge connected  $[r-1, r]$ -multigraphs, by Theorem 5,  $G_1$  and  $G_2$  have 2-factors and so  $G$  has a 2-factor. Hence by the same argument as we did before,  $G$  has a zero-sum 4-magic labeling.  $\square$

**Remark 9.** If  $G$  is a  $2r$ -regular multigraph, then by assigning 2 to all edges of  $G$ , one can obtain a zero-sum 4-magic labeling.

The following remark shows that there are some regular graphs with no zero-sum 4-magic labeling.

**Remark 10.** *Let  $r$  be an odd integer ( $r \geq 3$ ) and  $G$  be an  $r$ -regular multigraph. If there is a vertex  $u$  such that every edge adjacent to  $u$  is a cut-edge, then  $G$  does not admit a zero-sum 4-magic labeling.*

**Proof.** For contradiction assume that  $G$  admits a zero-sum 4-magic labeling, say  $l$ . Since  $G$  admits a zero-sum 4-magic labeling it is not hard to see that there exists at least one edge adjacent to  $u$ , say  $uv$ , with label 1 or 3. Assume that  $G'$  is the connected component of  $G \setminus \{u\}$  containing  $v$ . Clearly, we have  $\sum_{x \in V(G')} s(x) = 2 \sum_{e \in E(G')} l(e) + l(uv)$ . But  $\sum_{x \in V(G')} s(x) = 0 \pmod{2}$ . On the other hand,  $2 \sum_{e \in E(G')} l(e) + l(uv) = 1 \pmod{2}$ , a contradiction.  $\square$

**Lemma 11.** *Let  $G$  be a  $\{1, 7\}$ -multigraph with no component that is isomorphic to  $K_2$ . Suppose that the subgraph induced by the set of vertices of degree 7 has no cut-edge. Fix  $a \in \{1, 2\}$ . Then if  $h$  is a fixed pendant edge of  $G$ , then there exists a function  $l$  from  $E(G)$  into  $\{1, 2\}$  such that  $l(h) = a$  and for every vertex  $v$  of degree 7 in  $V(G)$ , the zero-sum 3-magic rule holds in  $v$  under  $l$ .*

**Proof.** First assume that  $a = 1$  and  $G$  is a multigraph with exactly one pendant edge  $h = uv$ . Assume that  $d_G(v) = 1$ . Let  $G' = G \setminus \{v\}$ . Note that  $G'$  is a 2-edge connected  $[6, 7]$ -multigraph in which  $u$  is the only vertex of degree 6. By Theorem 5,  $G'$  has a 2-factor  $H$ . Define  $l(e) = 2$ , for every  $e \in E(H)$  and define  $l(e) = 1$ , for every  $e \in E(G') \setminus E(H)$ . Hence we obtain the desired labeling for  $G$ .

Now, for  $a = 2$ , we define  $l^*$  to be the labeling defined as above, and let  $l = 2l^* \pmod{3}$ .

Next, suppose that the number of pendant edges of  $G$  is at least two and  $a = 1$ . Consider two copies of  $G$ , say  $G_1$  and  $G_2$ . Assume that  $u_i v_i$ ,  $1 \leq i \leq k$  ( $k \geq 2$ ) are all edges of  $G_1$ , such that  $u_i, v_i \in V(G_1)$  and  $d_{G_1}(v_i) = 1$ . Also, suppose that  $u'_i$  and  $v'_i$  are the vertices corresponding to  $u_i$  and  $v_i$  ( $i = 1, \dots, k$ ) in  $G_2$ . Let  $G^*$  be the multigraph obtained by removing the vertices  $v_1, \dots, v_k$  and  $v'_1, \dots, v'_k$  and joining  $u_i$  and  $u'_i$  in  $G_1 \cup G_2$ , for  $i = 1, \dots, k$ . Since none of the connected components of  $G$  is  $K_2$ ,  $G^*$  is a 2-edge connected 7-regular multigraph. Thus by Theorem 6,  $G^*$  has a 2-factor, say  $H$ . If the edge in  $G^*$  corresponding to  $h$  belongs to  $E(H)$ , then let  $l(e) = 2$  for every  $e \in E(G^*) \setminus E(H)$  and  $l(e) = 1$  for every  $e \in E(H)$ . Otherwise, define  $l(e) = 1$  for every  $e \in E(G^*) \setminus E(H)$  and  $l(e) = 2$  for every  $e \in E(H)$ . Hence we obtain the desired labeling.

Now, for  $a = 2$ , we define  $l^*$  to be the labeling defined as above, and let  $l = 2l^* \pmod{3}$ , we obtain the desired labeling and the proof is complete.  $\square$

In the following theorem, we prove that for every  $r$ -regular graph  $G$  ( $r \geq 3$ ,  $r \neq 5$ ),  $3 \in N(G)$ .

**Theorem 12.** *Let  $r$  be an integer such that  $r \geq 3$  and  $r \neq 5$ . Then every  $r$ -regular graph admits a zero-sum 3-magic labeling.*

**Proof.** First assume that  $r$  is an even positive integer and  $r \neq 2$ . The proof is by induction on  $r$ . If  $r = 4$ , then by Theorem 7,  $G$  is decomposed into 2-factors  $G_1$  and  $G_2$ . Now, assign 1 and 2 to all edges of  $G_1$  and  $G_2$ , respectively. Thus  $G$  admits a zero-sum 3-magic labeling. If  $r = 6$ , then assign 1 to the edges of  $G$  to obtain a zero-sum 3-magic labeling. Now, suppose that  $r \geq 8$ . So, by Theorem 7,  $G$  is decomposed into 2-factors. Choose two 2-factors  $G_1$  and  $G_2$ . Now, by induction hypothesis  $G \setminus (E(G_1) \cup E(G_2))$  admits a zero-sum 3-magic labeling. On the other hand, by the case  $r = 4$ ,  $G_1 \cup G_2$  admits a zero-sum 3-magic labeling and the proof is complete.

Now, assume that  $r$  is an odd positive integer. If  $r$  is divisible by 3, then assign 1 to all edges of  $G$  to obtain a zero-sum 3-magic labeling.

If  $r$  is not divisible by 3, then  $r \equiv 1, 5, 7, 11 \pmod{12}$ .

First, suppose that  $r = 7$ . For finding a zero-sum 3-magic labeling we construct a rooted tree  $T$  from  $G$ , where every maximal 2-edge connected subgraph of  $G$  is considered as a vertex of  $T$  and every edge of  $T$  is corresponding to a cut-edge of  $G$ . Now, by traversing  $T$ , level by level, we find a zero-sum 3-magic labeling for  $G$ . We start from the root of  $T$  say  $H$  (The root can be taken to be any vertex). Let  $h$  be an arbitrary cut-edge incident with  $H$ . Assign the label 1 to  $h$ . By Lemma 11, one can assign 1 or 2 to each edge of  $H$  and cut-edges of  $G$  which are incident with  $H$  such that every cut-edge of  $G$  incident with  $H$  has value 1 or 2 and moreover the zero-sum 3-magic rule holds in every vertex of  $H$ . Now, we move to the next vertex level of  $T$ . Let  $H'$  be a vertex adjacent to  $H$  in  $T$ . At this stage there exists just one cut-edge of  $G$  incident with  $H'$  which has been labeled by 1 or 2. Now, by Lemma 11, we can label each edge of  $H'$  and each cut-edge of  $G$  that is incident to  $H'$  (except  $h$  which is already labeled 1 or 2) with 1 or 2 such that the zero-sum 3-magic rule holds in every vertex of  $H'$ . By continuing this procedure we obtain a zero-sum 3-magic labeling for  $G$ , as desired.

Now, assume that  $r = 11$ . Then by Theorem 4,  $G$  has a  $[6, 7]$ -factor, say  $H$  whose components are regular. Let  $H_1$  and  $H_2$  be the union of 6-regular components and 7-regular components of  $H$ , respectively. Also, by Theorem 7,  $H_1$  is decomposed into 2-factors  $G_1, G_2$  and  $G_3$ . Now, assign 2 to all edges of  $H_2, G_1$  and  $G_2$  and assign 1 to the edges of  $G \setminus (E(H_1) \cup E(H_2))$  and  $G_3$ . Then it is not hard to see that  $G$  admits a zero-sum 3-magic labeling.

Now, suppose that  $r = 12k + 1$  or  $r = 12k + 7$ , and  $k \geq 1$ . By Theorem 4,  $G$  has a  $[6k - 2, 6k - 1]$ -factor, say  $H$ , whose components are regular. Let  $H_1$  and  $H_2$  be the union of  $(6k - 2)$ -regular components and  $(6k - 1)$ -regular components of  $H$ , respectively. Since  $6k - 2$  is even,  $H_1$  admits a zero-sum 3-magic labeling. Now, assign 2 to the edges of  $H_2$  and assign 1 to all edges of  $G \setminus (E(H_1) \cup E(H_2))$ . Then  $G$  admits a zero-sum 3-magic labeling.

Now, assume that  $r = 12k + 5$  or  $r = 12k + 11$ , and  $k \geq 1$ . By Theorem 4,  $G$  has a  $[6k + 1, 6k + 2]$ -factor, say  $H$ , whose components are regular. Let  $H_1$  and  $H_2$  be the union of  $(6k + 1)$ -regular components and  $(6k + 2)$ -regular components of  $H$ , respectively. Since  $6k + 2$  is even,  $H_2$  admits a zero-sum 3-magic labeling. Now, assign 2 to all edges of  $H_1$  and assign 1 to all edges of  $G \setminus (E(H_1) \cup E(H_2))$ . Therefore,  $G$  admits a zero-sum 3-magic labeling, as desired.  $\square$

Now, we are in a position to prove our main theorem for regular graphs.

**Theorem 13.** *Let  $G$  be an  $r$ -regular graph ( $r \geq 3$ ,  $r \neq 5$ ). If  $r$  is even, then  $N(G) = \mathbb{N}$ , otherwise  $\mathbb{N} \setminus \{2, 4\} \subseteq N(G)$ .*

**Proof.** First, assume that  $r$  is even. Clearly, by assigning 1 to all edges of  $G$ , it is seen that  $2 \in N(G)$ . Moreover, Theorem 3 immediately follows,  $k \in N(G)$  for  $k \geq 5$  and  $k = 1$ . By Theorem 12 and Remark 9,  $N(G)$  contains 3 and 4 as well, giving the result. Next, assume that  $r$  is an odd integer. Then by Theorems 3 and 12 we are done.  $\square$

**Lemma 14.** *If  $r$  ( $r \neq 5$ ) is odd and  $G$  is a 2-edge connected  $r$ -regular graph, then  $N(G) = \mathbb{N} \setminus \{2\}$ .*

**Proof.** Since the degree of each vertex is odd,  $2 \notin N(G)$ . Now, the result follows from Theorems 3, 8 and 12.  $\square$

We close this section with the following conjecture.

**Conjecture 15.** *Every 5-regular graph admits a zero-sum 3-magic labeling.*

It is easily seen that a 5-regular graph  $G$  admitting a zero-sum 3-magic labeling is equivalent to  $G$  having a factor with the degree sequence 1 or 4.

### 3 Bipartite Graphs

In this section we show that  $\mathbb{N} \setminus \{2, 3, 4, 5\} \subseteq N(G)$  if  $G$  is a 2-edge connected bipartite graph. Before establishing this result we need some definitions and theorems.

Let  $G$  be a directed graph. A  $k$ -flow on  $G$  is an assignment of integers with maximum absolute value at most  $k-1$  to each edge of  $G$  such that for each vertex of  $G$ , the sum of the labels on incoming edges is equal to that of the labels on outgoing edges. A *nowhere-zero  $k$ -flow* is a  $k$ -flow with no zeros.

A  $\mathbb{Z}_k$ -flow on  $G$  is an assignment of element of  $\mathbb{Z}_k$  to each edge of  $G$  such that for any vertex of  $G$ , the sum of the labels on incoming edges is equal to that of the labels on outgoing edges (mod  $k$ ). A *nowhere-zero  $\mathbb{Z}_k$ -flow* is a  $\mathbb{Z}_k$ -flow with no zero, for every  $k \in \mathbb{N}$ .

The following theorem was proved in [15].

**Theorem 16.** *Every 2-edge connected directed graph admits a nowhere-zero 6-flow.*

The following well-known theorem is due to Tutte.

**Theorem 17.**[8, p.294] *If  $G$  is a directed graph and  $k \geq 1$  is an integer, then  $G$  admits a nowhere-zero  $k$ -flow if and only if  $G$  admits a nowhere-zero  $\mathbb{Z}_k$ -flow.*

In [11], the null set of a complete bipartite graph was determined.

**Theorem 18.** *If  $m, n \geq 2$ , then  $N(K_{m,n}) = \begin{cases} \mathbb{N}, & \text{if } m+n \text{ is even;} \\ \mathbb{N} \setminus \{2\}, & \text{if } m+n \text{ is odd.} \end{cases}$*

In the following theorem we determine a necessary condition for the existence of a zero-sum  $h$ -magic labeling in bipartite graphs.

**Theorem 19.** *Let  $G$  be bipartite in which  $G$  admits a zero-sum  $h$ -magic labeling, for some  $h \in \mathbb{N}$ . Then  $G$  is 2-edge connected.*

**Proof.** Assume that  $G$  admits a zero-sum  $h$ -magic labeling, say  $l$ . To the contrary, let  $e = uv$  be a cut-edge of  $G$ . Note that  $G \setminus \{e\}$  is bipartite graph. Let  $H$  be one of the connected components of  $G \setminus \{e\}$  with two parts  $X$  and  $Y$  such that  $Y \cap \{u, v\} \neq \emptyset$ . It is not hard to see that in  $G$ ,  $\sum_{x \in X} s(x) = \sum_{y \in Y} s(y) - l(uv)$ . On the other hand, by assumption

$$\sum_{x \in X} s(x) = \sum_{y \in Y} s(y) \equiv 0 \pmod{h}.$$

This implies that  $l(uv) \equiv 0 \pmod{h}$ , which is a contradiction. □

Next, we determine the null set of a 2-edge connected bipartite graph.

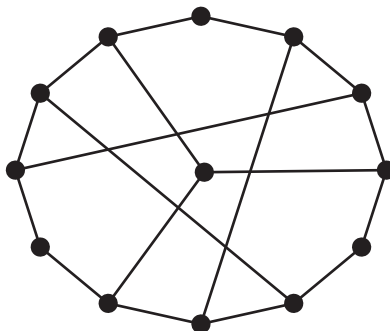
**Theorem 20.** *Let  $G$  be a 2-edge connected bipartite graph. Then  $G$  admits a zero-sum  $k$ -magic labeling, for  $k \in \mathbb{N} \setminus \{2, 3, 4, 5\}$ .*

**Proof.** First, orient all edges from one part of  $G$  to the other part and call the resultant directed graph by  $G'$ . By Theorem 16,  $G'$  admits a nowhere-zero 6-flow. Thus  $G'$  admits a nowhere-zero  $k$ -flow, for every  $k \in \mathbb{N} \setminus \{2, 3, 4, 5\}$  and so by Theorem 17,  $G'$  admits a nowhere-zero  $\mathbb{Z}_k$ -flow, for  $k \in \mathbb{N} \setminus \{2, 3, 4, 5\}$ . Now, by removing the direction of all edges we conclude that  $G$  admits a zero-sum  $k$ -magic labeling, for every  $k \in \mathbb{N} \setminus \{2, 3, 4, 5\}$  and the proof is complete. □

In the following remark, we show that there are some 2-edge connected bipartite graphs with no zero-sum  $k$ -magic labeling, for  $k = 2, 3, 4$ .

**Remark 21.** In a bipartite graph the existence of a zero-sum  $k$ -flow is equivalent to the existence of a zero-sum  $k$ -magic labeling. To see this first orient all edges from one part to the other part and call the directed graph by  $G'$ . Therefore,  $G'$  admits a nowhere-zero  $k$ -flow. Now, by removing the direction of all edges we conclude that  $G$  admits a zero-sum  $k$ -flow. So,  $G$  admits a zero-sum  $k$ -flow if and only if  $G'$  admits a nowhere-zero  $k$ -flow. Thus by Theorem 17,  $G'$  admits a nowhere-zero  $\mathbb{Z}_k$ -flow. But the later condition implies that  $G$  admits a zero-sum  $k$ -magic labeling.

Let  $G$  be the following graph. By a computer search one can see that  $G$  does not admit a zero-sum 4-flow, see [1]. So  $G$  does not admit a zero-sum 4-magic labeling.



Since  $G$  does not admit a zero-sum 4-flow,  $G$  does not admit a zero-sum  $k$ -flow, for  $k \leq 4$ . Hence  $G$  does not admit a zero-sum  $k$ -magic labeling, for  $k = 2, 3, 4$ .

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