

## On the Difference between Laplacian and Signless Laplacian Coefficients of a Graph and its Applications on the Fullerene Graphs

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(Dedicated to the memory of Professor Ali Reza Ashrafi.)

<p><b>Keywords:</b></p> <p>Fullerene graph, Signless Laplacian matrix, Laplacian coefficient</p> <hr/> <p><b>AMS Subject Classification (2020):</b></p> <p>05C50; 05C30; 05C07</p> <hr/> <p><b>Article History:</b></p> <p>Received: 3 January 2024 Accepted: 8 March 2024</p>	<p style="text-align: center;"><b>Abstract</b></p> <p>Let <math>\sum_{i=0}^n (-1)^i l_i x^{n-i}</math> and <math>\sum_{i=0}^n (-1)^i q_i x^{n-i}</math> be the characteristic polynomials of the Laplacian matrix and signless Laplacian matrix of an <math>n</math>-vertex graph, respectively. Let <math>\alpha_i =  q_i - l_i </math>, <math>0 \leq i \leq n</math>. In this paper, we find formulas for some of <math>\alpha_i</math>'s. In particular, we compute <math>\alpha_i</math>'s for some fullerene graphs.</p> <p style="text-align: right;">© 2024 University of Kashan Press. All rights reserved.</p>
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## 1 Introduction

Let  $H$  be an  $n$ -vertex graph with no loop and parallel edges. The edge set and the vertex set of  $H$  are denoted as  $E(H)$  and  $V(H)$ , respectively. We denote by  $A(H)$  the adjacency matrix of  $H$ . Let  $\text{diag}(d_{11}, d_{22}, d_{33}, \dots, d_{nn})$  be the diagonal matrix of vertex degrees of  $H$ , denoted by  $D(H)$ , where  $d_{ii}$  is the degree of vertex  $v_i$  and  $L(H) = D(H) - A(H)$  be the Laplacian matrix of  $H$  (see [1–4]). Similarly, the signless Laplacian matrix of a graph  $H$  studied in [5, 6], has been defined as  $Q(H) = D(H) + A(H)$ . Since  $A(H)$ ,  $L(H)$  and  $Q(H)$  are symmetric matrices with real entries, their eigenvalues are real. We know that  $L(H)$  and  $Q(H)$  are positive semi-definite, and they have the same eigenvalues if and only if  $H$  is bipartite.

The Laplacian and signless Laplacian characteristic polynomials of a graph  $H$  are defined by  $L_H(t) = \det(tI - L(H)) = \sum_{i=0}^n (-1)^i l_i t^{n-i}$  and  $Q_H(t) = \det(tI - Q(H)) = \sum_{i=0}^n (-1)^i q_i t^{n-i}$ ,

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respectively. One may see that the Laplacian coefficient,  $l_i$ , can be expressed in terms of subtrees of  $H$ , for  $i = 0, 1, \dots, n$  (see [7]). Suppose that  $F$  is a spanning subforest of  $H$  with connected components  $T_1, T_2, \dots, T_k$ , having  $n_1, n_2, \dots, n_k$  vertices, respectively. Let  $\omega(F) = \prod_{i=1}^k n_i$ .

First, we recall the following:

**Theorem A** ([8, Theorem 7.5]). *The coefficients  $l_i$  of the polynomial  $L_H(t)$  are given by the formula*

$$l_i = \sum_F \omega(F),$$

where  $F$  is a subforest with  $i$  edges.

Using the notation and terminology from [1, 5], a spanning subgraph of a graph  $H$  whose connected components are odd unicyclic graphs or trees is called a *TU-subgraph* of  $H$ . Suppose that a *TU-subgraph*  $F$  of  $H$  contains  $t$  odd unicyclic graphs and  $s$  trees  $T_1, T_2, \dots, T_s$ . The *weight* of  $F$ ,  $W(F)$ , is defined by  $W(F) = 4^t \prod_{j=1}^s n_j$ , in which  $n_j$  is  $|V(T_j)|$ . If  $F$  contains no tree, then  $W(F) = 4^t$ . Based on the next theorem, the coefficients  $q_j$  can be expressed in terms of the weight of *TU-subgraphs* of a graph  $H$ .

**Theorem B** ([5, Theorem 4.4]). *For coefficients  $q_j$  as above,  $q_0 = 1$  and  $q_j = \sum_{F_j} W(F_j)$ ,  $j = 1, \dots, n$ , where  $F_j$  is a *TU-subgraph* with  $j$  edges.*

A *fullerene graph* is a 3-regular planar graph with only pentagonal and hexagonal faces. A fullerene graph with  $n$  carbon atoms,  $F_n$ , has  $\frac{n}{2} - 10$  hexagons and 12 pentagons.

For the motivation of this paper, we refer to [9–12] concerning the Laplacian coefficients and signless Laplacian coefficients. By calculating the difference between these two coefficients, in the case that one of these polynomial coefficients is available, one can find the other one. Here we investigate  $\alpha_i = |q_i - l_i|$ ,  $0 \leq i \leq n$ , the difference between Laplacian and signless Laplacian coefficients of some graphs. The notations are taken from [7, 13–16].

## 2 Main results

In this section, we compute the number of some subgraphs of a given graph and then investigate the difference between Laplacian and signless Laplacian coefficients associated with them. We define the *odd girth* of a graph  $H$ ,  $Og(H)$ , as the minimum odd integer  $k$  such that  $C_k$  is a cycle with  $k$  vertices in  $H$  and denote the number of subgraphs of  $H$  isomorphic to a subgraph  $F$  by  $N(F)$ .

**Theorem 2.1.** *Let  $H$  be a graph and  $Og(H) = k$ . Then  $\alpha_i = 0$ ,  $i = 1, 2, \dots, k - 1$  and  $\alpha_k = 4N(C_k)$ .*

*Proof.* By Theorems A and B,

$$\begin{aligned} \alpha_i &= \sum_{\substack{F \text{ is a } TU\text{-subgraph} \\ \text{with } i \text{ edges}}} W(F) - \sum_{\substack{F \text{ is a subforest} \\ \text{with } i \text{ edges}}} \omega(F) \\ &= \sum_{\substack{F \text{ is a } TU\text{-subgraph with } i \text{ edges} \\ \text{containing at least one odd cycle}}} W(F). \end{aligned}$$

Since there is no *TU-subgraph* with  $i$  edges for  $i = 1, 2, \dots, k - 1$  in  $H$ ,  $\alpha_1 = \alpha_2 = \dots = \alpha_{k-1} = 0$ . A *TU-subgraph* with  $k$  edges and at least one cycle is an odd cycle with  $k$  vertices and  $W(F) = 4$ . Thus  $\alpha_k = 4N(C_k)$ .  $\blacksquare$

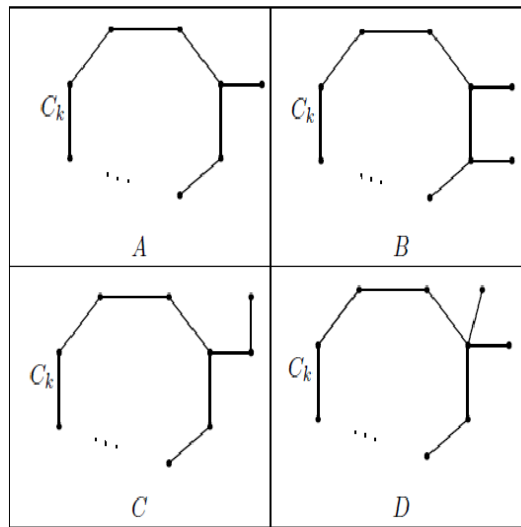


Figure 1: Some unicyclic graphs.

In the next result, we calculate  $\alpha_i$ ,  $1 \leq i \leq 5$ , for the fullerene graph. This result can also be obtained using the results of [6, 16].

**Corollary 2.2.** For the fullerene graph  $F_n$ ,  $\alpha_i = 0$ ,  $1 \leq i \leq 4$ , and  $\alpha_5 = 48$ .

*Proof.* By definition, one has  $W(C_5) = 4$  and  $N(C_5) = 12$ . Therefore,  $\alpha_5 = 48$ . ■

**Theorem 2.3.** Let  $H$  be an  $m$ -edges graph and  $Og(H) = k$ . Let  $C_k^j$ ,  $j = 1, 2, \dots, N(C_k)$  be cycles in  $H$  with  $k$  vertices. Then

$$\alpha_{k+1} = 8mN(C_k) - 4 \sum_{j=1}^{N(C_k)} \sum_{i=1}^k d(v_i^j),$$

where  $v_i^j$  is  $i$ -th vertex in  $C_k^j$ .

*Proof.* The  $TU$ -subgraphs with  $k + 1$  edges in  $H$  are isomorphic to  $A$  in Figure 1 and  $A'$ , where  $A'$  is the union of  $C_k$  and an edge. One can see that  $W(A) = 4$ ,  $N(A) = \sum_{j=1}^{N(C_k)} \sum_{i=1}^k d(v_i^j) - 2kN(C_k)$  and  $W(A') = 8$ ,  $N(A') = (m + k)N(C_k) - \sum_{j=1}^{N(C_k)} \sum_{i=1}^k d(v_i^j)$ . Now by the proof of

**Theorem 2.1,**

$$\begin{aligned}
\alpha_{k+1} &= \sum_{\substack{H \text{ is a TU-subgraph containing at least} \\ \text{one odd cycle with } k+1 \text{ edges}}} W(H) \\
&= 4N(A) + 8N(A') \\
&= 4\left(\sum_{j=1}^{N(C_k)} \sum_{i=1}^k d(v_i^j) - 2kN(C_k)\right) \\
&\quad + 8\left((m+k)N(C_k) - \sum_{j=1}^{N(C_k)} \sum_{i=1}^k d(v_i^j)\right) \\
&= 8mN(C_k) - 4\sum_{j=1}^{N(C_k)} \sum_{i=1}^k d(v_i^j),
\end{aligned}$$

as desired. ■

**Corollary 2.4.** *Let  $H$  be an  $r$ -regular and  $m$ -edges graph and  $Og(H) = k$ . Let  $C_k^j$ ,  $j = 1, 2, \dots, N(C_k)$ , be cycles in  $H$  with  $k$  vertices. Then  $\alpha_{k+1} = (8m - 4rk)N(C_k)$ . In particular,  $\alpha_6(F_n) = 144n - 720$ .*

*Proof.* Since  $H$  is  $r$ -regular, the degree of each vertex is  $r$ . So, by [Theorem 2.3](#) we have

$$\alpha_{k+1} = 8mN(C_k) - 4rkN(C_k) = (8m - 4rk)N(C_k).$$

Since  $F_n$  is a 3-regular graph,  $m = 3/2n$  and  $\alpha_6(F_n) = 144n - 720$ . ■

In the following lemma,  $Ni(C_k) = \{x \in V(H) \mid v_i x \in E(H)\}$ ,  $m$  denotes the cardinality of  $E(H)$  and  $s(x) = \sum_{xy \in E(H)} d(y)$ .

**Lemma 2.5.** *For a graph  $H$ , let  $Og(H) = k$ ,  $N(C_k) = 1$  and  $V(C_k) = \{v_1, v_2, \dots, v_k\}$ . For the subgraphs  $A, B, C$  and  $D$  of  $H$  depicted in [Figure 1](#), the following assertions hold:*

- (i)  $N(A) = \sum_{i=1}^k d(v_i) - 2k$ .
- (ii)  $N(B) = \frac{1}{2} \sum_{0 < i < j < k+1} (d(v_i) - 2)(d(v_j) - 2)$ .
- (iii)  $N(C) = \sum_{i=1}^k s(v_i) + 2k - 3 \sum_{i=1}^k d(v_i)$ .
- (iv)  $N(D) = \frac{1}{2} \sum_{i=1}^k (d(v_i) - 2)(d(v_i) - 3)$ .
- (v) *If  $E$  is the union of  $C_k$  and  $P_3$ , then  $N(E)$  is*

$$\frac{1}{2} \sum_{u_i \notin Ni(C_k) \cup V(C_k)} d(u_i)(d(u_i) - 1) + \frac{1}{2} \sum_{u_i \in Ni(C_k) \setminus V(C_k)} (d(u_i) - 1)(d(u_i) - 2).$$

- (vi) *If  $A'$  is the union of  $A$  and  $K_2$ , then*

$$N(A') = N(A)(m - (1 + k)) - N(C) - 2N(B) - 2N(D).$$

- (vii) *If  $C'$  is the union of  $C_k$  and  $K_2$ , then*

$$N(C') = m + k - \sum_{i=1}^k d(v_i).$$

(viii) If  $C''$  is the union of  $C_k$  and  $2K_2$  (the union of two  $K_2$ ), then

$$N(C'') = \frac{1}{2}(N(C')(m - (1 + k)) - 2N(E) - N(C) - N(A')).$$

*Proof.* To count the number of subgraphs isomorphic to  $A$ , in  $H$ , we consider the number of neighborhoods of  $V(C_k)$  excluding  $V(C_k)$ . Then

$$N(A) = \sum_{i=1}^k (d(v_i) - 2) = \sum_{i=1}^k d(v_i) - 2k.$$

To get the number of subgraphs isomorphic to  $B$ , in  $H$ , we choose  $d(v_i) - 2$  ways an edge joint to  $v_i$  and  $d(v_j) - 2$  ways an edge joint to  $v_j$ , then

$$N(B) = \frac{1}{2} \sum_{0 < i < j < k+1} (d(v_i) - 2)(d(v_j) - 2).$$

To determine the number of subgraphs isomorphic to  $C$  in  $H$ , we need to count the number of paths  $P_3$  joint to vertex  $v_i$  in  $V(C_k)$ . Essentially, we count the total number of neighbors of  $v_i^j$  except  $v_i$ , where  $v_i^j$  is a neighbor of  $v_i$  and does not belong to the cycle. Then

$$N(C) = \sum_{i=1}^k s(v_i) + 2k - 3 \sum_{i=1}^k d(v_i).$$

The number of subgraphs isomorphic to  $D$  in  $H$  is  $\sum_{i=1}^k \binom{d(v_i) - 2}{2}$ . Thus

$$N(D) = \frac{1}{2} \sum_{i=1}^k (d(v_i) - 2)(d(v_i) - 3).$$

Note that  $N(E)$  is the number of selections of  $P_3$  in  $G \setminus \{v_1, \dots, v_k\}$ . Then

$$\begin{aligned} N(E) &= \sum_{u_i \notin Ni(C_k) \cup V(C_k)} \binom{d(u_i)}{2} + \sum_{u_i \in Ni(C_k) \setminus V(C_k)} \binom{d(u_i)}{2} \\ &= \frac{1}{2} \sum_{u_i \notin Ni(C_k) \cup V(C_k)} d(u_i)(d(u_i) - 1) \\ &\quad - \frac{1}{2} \sum_{u_i \in Ni(C_k) \setminus V(C_k)} (d(u_i) - 1)(d(u_i) - 2). \end{aligned}$$

We can select  $N(A)(m - k - 1)$  ways subgraph  $A$  and an edge. Now by removing undesirable states, we have

$$N(A') = N(A)(m - (1 + k)) - N(C) - 2N(B) - 2N(D).$$

Also  $N(C')$  is the number of selection in  $H \setminus \{v_1, \dots, v_k\}$ . Thus

$$N(C') = m + k - \sum_{i=1}^k d(v_i).$$

We can choose  $C'$  and an edge with  $N(C')(m - (1 + k))$  ways. Now by removing undesirable states, we have

$$N(C'') = \frac{1}{2}(N(C')(m - (1 + k)) - 2N(E) - N(C) - N(A')).$$

■

In the following, we calculate  $\alpha_{k+2}$  based on subgraphs presented in [Lemma 2.5](#).

**Theorem 2.6.** Let  $G$  be a triangle free graph,  $Og(G) = k$ ,  $N(C_k) = 1$  and  $V(C_k) = \{v_1, \dots, v_k\}$ . Then

$$\begin{aligned}\alpha_{k+2} &= 12N(B) - 4N(C) + 12N(D) - 16N(E) \\ &\quad + 8N(C')(m - k - 1) - 8N(A)(m - k - 1).\end{aligned}$$

*Proof.* The  $TU$ -subgraphs with  $k + 2$  edges and at least one cycle are isomorphic to  $B$ ,  $C$ ,  $D$ ,  $A'$  and  $C''$ . By the definition of the weight of subgraphs, we have  $W(B) = W(C) = W(D) = 4$  and  $W(A') = 8$ . Then by the proof of [Theorem 2.1](#),

$$\begin{aligned}\alpha_{k+2} &= \sum_{\substack{H \text{ is a } TU\text{-subgraph containing at least} \\ \text{one unicyclic graph with } k+2 \text{ edges}}} W(H) \\ &= 4N(B) + 4N(C) + 4N(D) + 8N(A') + 16N(C'') \\ &= 4N(B) + 4N(C) + 4N(D) + 8\left(N(A)(m - k - 1) - N(C) \right. \\ &\quad \left. - N(B) - N(D)\right) + 16\left[\frac{1}{2}\left(N(C')(m - k - 1) - 2N(E) \right. \right. \\ &\quad \left. \left. - N(C) - N(A)(m - k - 1) + N(C) + 2N(B) + 2N(D)\right)\right] \\ &= 12N(B) - 4N(C) + 12N(D) - 16N(E) \\ &\quad + 8N(C')(m - k - 1) - 8N(A)(m - k - 1),\end{aligned}$$

as desired. ■

**Corollary 2.7.** Let  $H$  be an  $r$ -regular graph,  $Og(H) = k$ ,  $k > 3$  and  $N(C_k) = 1$ . Then  $\alpha_{k+2}$  is given by

$$12k^2r^2 - 4knr^2 + 2n^2r^2 - 40k^2r + 8kr^2 - 8nr^2 + 40k^2 + 4kr + 4nr + 6r^2 - 30r + 36.$$

*Proof.* By [Lemma 2.5](#), for the  $r$ -regular graph  $H$ , we have

$$\begin{aligned}N(B) &= k((r - 1)^2(k - 1)), \\ N(C) &= k(r^2 - 3r - 2), \\ N(D) &= 1/2(r - 2)(r - 3), \\ N(E) &= 1/2(r - 1)(nr - 3kr + 4k), \\ N(A) &= kr - 2k, \\ N(C') &= (m + k - kr)(m - k - 1).\end{aligned}$$

Then, by [Theorem 2.6](#), we have

$$\alpha_{k+2} = 12k^2r^2 - 4knr^2 + 2n^2r^2 - 40k^2r + 8kr^2 - 8nr^2 + 40k^2 + 4kr + 4nr + 6r^2 - 30r + 36. \quad \blacksquare$$

**Theorem 2.8.** For the graph  $F_n$ , we have

$$\alpha_7 = 4N(A) + 4N(B) + 8N(C) + 8N(D) + 16N(E),$$

where  $A, B, \dots, N$  are depicted in [Figure 4](#).

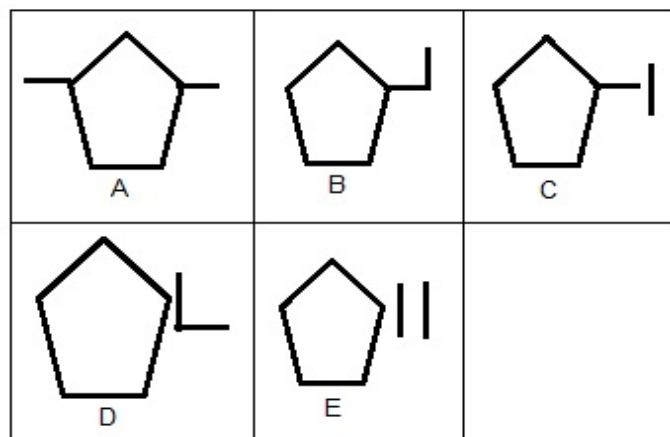


Figure 2: TU-subgraphs with 7 edges in a Fullerene.

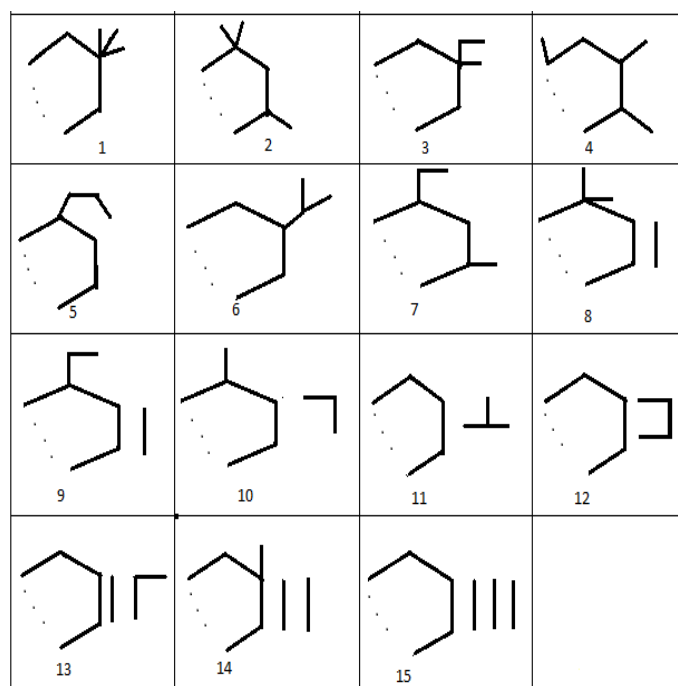


Figure 3: TU-subgraphs with 8 edges in a graph.

*Proof.* Note that the  $TU$ -subgraphs with 7 edges and a cycle in  $F_n$  are isomorphic to subgraphs depicted in [Figure 2](#). Therefore, we get  $\alpha_7 = 4N(A) + 4N(B) + 8N(C) + 8N(D) + 16N(E)$ . Then by the proof of [Theorem 2.1](#), the assertion holds.  $\blacksquare$

**Lemma 2.9.** *Let  $G$  be a graph with girth at least 7,  $Og(G) = k$ ,  $N(C_k) = 1$ ,  $V(C_k) = \{v_1, \dots, v_k\}$  and  $Ni(v_i) - V(C_k) = \{v_i^1, \dots, v_i^{d_i-2}\}$ . Then the number of  $TU$ -subgraphs of the type shown in [Figure 3](#) is as follows:*

$$\begin{aligned}
1)N(1) &= \sum_{i=1}^k \binom{d_i-2}{3}, \\
2)N(2) &= \sum_{i=1}^k \sum_{j=1, j \neq i}^k \binom{d_i-2}{2} (d_j-2), \\
3)N(3) &= \sum_{i=1}^k \sum_{j=1}^{d_i-2} (d(v_i^j) - 1)(d_i - 3), \\
4)N(4) &= \sum_{1 \leq i < j < r \leq k} (d_i - 2)d_j - 2)(d_r - 2), \\
5)N(5) &= \sum_{i=1}^k \sum_{j=1}^{d_i-2} (S(v_i^j) - d(v_i^j) - d_i + 1), \\
6)N(6) &= \sum_{i=1}^k \sum_{j=1}^{d_i-2} \binom{d(v_i^j) - 1}{2}, \\
7)N(7) &= \sum_{i=1}^k \sum_{j=1, j \neq i}^k \sum_{r=1}^{d_i-2} (d(v_i^r) - 1)(d_j - 2), \\
8)N(8) &= \left[ \sum_{i=1}^k \binom{d_i-2}{2} \right] (m - k - 2) - 3N(1) - N(3) - N(7), \\
9)N(9) &= \left[ \sum_{i=1}^k \sum_{j=1}^{d_i-2} (d(v_i^j) - 1) \right] (m - k - 2) - N(3) - N(7) - 2N(6), \\
10)N(10) &= \sum_{i=1}^k \sum_{j=1}^{d_i-2} \left[ \sum_{v_t \notin V(C_k)} \binom{d_t}{2} + \sum_{v_t \in V(C_k), v_t \neq v_i^j} \binom{d_t-1}{2} \right], \\
11)N(11) &= \sum_{v_i \notin V(C_k)} \binom{d_i}{3} + \sum_{v_t \in V(C_k)} \binom{d_i-1}{3}, \\
12)N(12) &= N_{G-V(C_k)}(P_4), \\
13)N(13) &= N_{G-V(C_k)}(P_3)(m - k - 2) \\
&\quad - 3N(11) - 2N(12) - N(5) - N(6) - N(10), \\
14)N(14) &= \sum_{i=1}^k \sum_{j=1}^{d_i-2} m(G - C'_{ij}, 2), \\
15)N(15) &= m(G - V(C_k), 3),
\end{aligned}$$

where  $m(G, r)$  is the number of  $r$ -matching in  $G$ .



- Proof.* 1) it is enough to choose three edges outside the cycle from each vertex on the cycle.  
 2) Suppose  $i$  and  $j$  are selected. In  $\binom{d_i-2}{2}(d_j-2)$  ways, two edges from  $v_i$  and one edge from  $v_j$  can be selected. Thus  $N(2) = \sum_{i=1}^k \sum_{j=1, j \neq i}^k \binom{d_i-2}{2}(d_j-2)$ .  
 3) In  $(d(v_i^j) - 1)(d_i - 3)$  ways, a path of length 2 and an edge from vertex  $v_i$  can be chosen. Then  $N(3) = \sum_{i=1}^k \sum_{j=1}^{d_i-2} (d(v_i^j) - 1)(d_i - 3)$ .  
 4) To prove this relation, it is enough to note that an edge can be selected from vertex  $v_i$  exactly in  $(d_i - 2)$  ways.  
 5) To count such subgraphs, we count the number of paths of length 3 connected to  $v_i$ , which is equal to  $(S(v_i^j) - d(v_i^j) - d_i + 1)$ . So  $N(5) = \sum_{i=1}^k \sum_{j=1}^{d_i-2} (S(v_i^j) - d(v_i^j) - d_i + 1)$ .  
 6) Two edges must be selected from each neighboring vertex of  $C_k$ . As a result, we have  $N(6) = \sum_{i=1}^k \sum_{j=1}^{d_i-2} \binom{d(v_i^j)-1}{2}$ .  
 7)  $(d(v_i^r) - 1)$  paths of length 2 starting from vertex  $v_i$  to  $v_i^r$  and  $(d(v_j) - 2)$  edge start from vertex  $v_j$ . So  $N(7) = \sum_{i=1}^k \sum_{j=1, j \neq i}^k \sum_{r=1}^{d_i-2} (d(v_i^r) - 1)(d_j - 2)$ .  
 8) We count the number of these subgraphs using principle of inclusion and exclusion. The number of subgraphs  $C_k$  with two pendant edge and an edge is  $[\sum_{i=1}^k \binom{d_i-2}{2}](m - k - 2)$ . Undesirable states are subgraphs of types 1, 3 and 7.  
 9) We count the number of these subgraphs using the principle of inclusion and exclusion. The number of subgraphs  $C_k$  with pendant  $P_3$  and an edge is  $[\sum_{i=1}^k \sum_{j=1}^{d_i-2} (d(v_i^j) - 1)](m - k - 2)$ . Undesirable states are subgraphs of types 3, 7 and 6.  
 10) It is enough to count the number of paths of length 2 that do not have a vertex in common with the  $c_k$  and its pendant edge.  
 11) It is enough to count the number of 4-vertex star subgraphs that do not have a common vertex with the  $C_k$ .  
 12) Clearly, the number of 4-vertex paths in  $G - C_k$  must be counted.  
 13) Clearly, the number of 3-vertex paths in  $G - C_k$ , is  $N_{G-C_k}(P_3)$ . Using the principle of inclusion and exclusion, we select a distinct edge from  $C_k \cup P_3$ . Clearly, Undesirable states are 11, 12, 5, 6 and 10.  
 14) We count the number of 2-matching in  $G - C_{ij}$  where  $C_{ij}$  is  $C_k$  along with a pendant edge  $v_i v_i^j$ .  
 15) We count the number of 3-matching in  $G - C_k$ . ■

**Theorem 2.10.** Let  $G$  be a graph with girth at least 7,  $Og(G) = k$ ,  $N(C_k) = 1$ ,  $V(C_k) = \{v_1, \dots, v_k\}$ . Then

$$\begin{aligned} \alpha_{k+3} &= 4N(1) + 4N(2) + 4N(3) + 4N(4) \\ &+ 4N(5) + 4N(6) + 4N(7) + 8N(8) \\ &+ 8N(9) + 12N(10) + 16N(11) + 16N(12) \\ &+ 24N(13) + 8N(14) + 32N(15), \end{aligned}$$

where  $TU$ -subgraphs 1, 2, ..., 15 are depicted in Figure 3.

*Proof.*  $TU$ -subgraphs with  $k + 3$  edges and a cycle in  $G$  are isomorphic to subgraphs depicted in Figure 3. Now we get

$$\begin{aligned} W(1) &= W(2) = W(3) = W(4) = W(5) = W(6) = W(7) = 4, \\ W(8) &= W(9) = W(14) = 8, \\ W(10) &= 12, W(11) = W(12) = 16, W(13) = 24, W(15) = 32. \end{aligned}$$

Then by the proof of Theorem 2.1, the assertion holds. ■

We can calculate the eighth Laplacian and signless Laplacian coefficients of fullerene graphs, only for IPR (Isolated Pentagon Rule) fullerenes, and then their difference. However, this method requires pentagonal separation. In the following, a method is presented that does not require this separation.

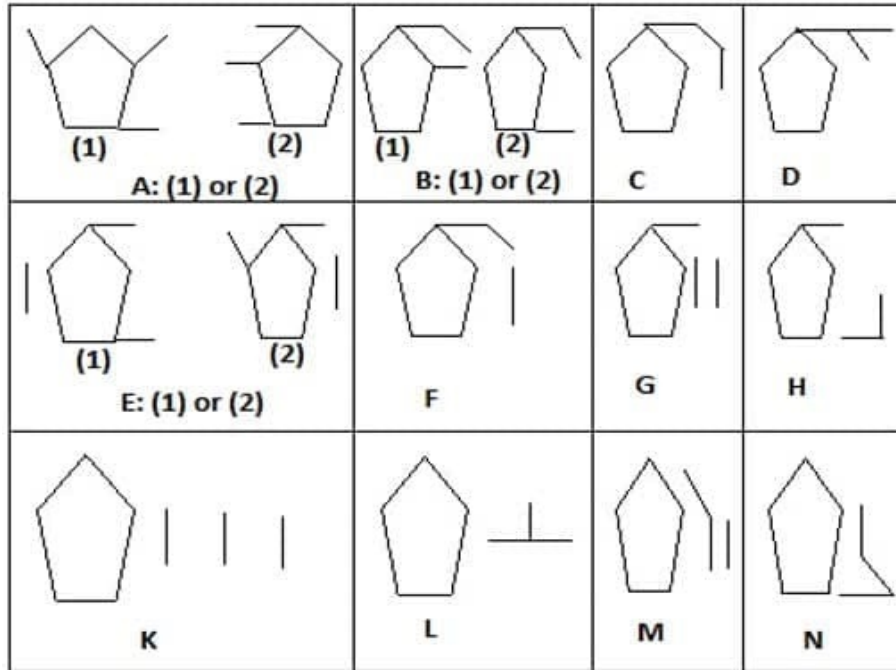


Figure 4: TU-subgraphs of  $F_n$  generated by 8 edges.

**Theorem 2.11.** For the graph  $F_n$ , we have

$$\begin{aligned} \alpha_8 &= 4N(A) + 4N(B) + 4N(C) + 4N(D) \\ &+ 8N(E) + 8N(F) + 16N(G) + 12N(H) \\ &+ 32N(K) + 16N(L) + 24N(M) + 16N(N), \end{aligned}$$

where  $A, B, \dots, N$  are depicted in Figure 4.

*Proof.* Note that the TU-subgraphs with 8 edges and a cycle in  $F_n$  are isomorphic to subgraphs depicted in Figure 3. Now we get

$$\begin{aligned} W(A) &= W(B) = W(C) = W(D) = 4, \quad W(E) = W(F) = 8, \\ W(G) &= 16, \quad W(H) = 12, \quad W(K) = 32, \quad W(L) = 16, \\ W(M) &= 24, \quad W(N) = 16. \end{aligned}$$

Then by the proof of Theorem 2.1, the assertion holds. ■

### 3 Concluding remarks

In this research, the difference between Laplacian and signless Laplacian coefficients is calculated. Therefore, by calculating one of them, the other becomes available as well. It is recommended to proceed with the calculation of the coefficient  $\alpha_{k+4}$ .

**Conflicts of Interest.** The authors declare that they have no conflicts of interest regarding the publication of this article.

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