

Incidence coeff.  $[f: g] \in \mathbb{Z}$

21

$CO^*(\tau, P)$  univ. cpx of  
co-ori. sing. fibers  
defined over  $\mathbb{Z}$

$$\mathcal{Y}_f : H^k(CO^*(\tau, P)) \rightarrow H^k(N; \mathbb{Z})$$

$\tau$ -cobordism invariance  
also holds