# STRONGLY CONTINUOUS ORBIT EQUIVALENCE OF ONE-SIDED TOPOLOGICAL MARKOV SHIFTS

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ABSTRACT. We introduce a notion of strongly continuous orbit equivalence for one-sided topological Markov shifts. We prove that one-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are strongly continuous orbit equivalent if and only if there exists an isomorphism between the Cuntz–Krieger algebras  $\mathcal{O}_A$  and  $\mathcal{O}_B$  preserving their maximal commutative  $C^*$ -subalgebras  $C(X_A)$  and  $C(X_B)$  and giving cocycle conjugate gauge actions. An example of one-sided topological Markov shifts which are strongly continuous orbit equivalent but not one-sided topologically conjugate is presented.

KEYWORDS: Cuntz-Krieger algebras, gauge action, topological Markov shifts, orbit equivalence.

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#### 1. INTRODUCTION

Let  $A = [A(i,j)]_{i,j=1}^N$  be an  $N \times N$  matrix with entries in  $\{0,1\}$ , where  $1 < N \in \mathbb{N}$ . Throughout the paper, we assume that matrices have their entries in  $\{0,1\}$ . We denote by  $X_A$  the shift space

$$X_A = \{(x_n)_{n \in \mathbb{N}} \in \{1, \dots, N\}^{\mathbb{N}} : A(x_n, x_{n+1}) = 1 \text{ for all } n \in \mathbb{N}\}$$

of the right one-sided topological Markov shift for A. Under the condition that the matrix A is irreducible and satisfies condition (I) in the sense of Cuntz–Krieger [2], the space  $X_A$  is a compact Hausdorff space with a natural product topology on  $\{1,\ldots,N\}^{\mathbb{N}}$ . The shift transformation  $\sigma_A$  on  $X_A$  defined by  $\sigma_A((x_n)_{n\in\mathbb{N}})=(x_{n+1})_{n\in\mathbb{N}}$  is a continuous surjective map on  $X_A$ . The topological dynamical system  $(X_A,\sigma_A)$  is called the (right) one-sided topological Markov shift for A. The two-sided topological Markov shift written  $(\overline{X}_A,\overline{\sigma}_A)$  is defined by

$$\overline{X}_A = \{(\overline{x}_n)_{n \in \mathbb{Z}} \in \{1, \dots, N\}^{\mathbb{Z}} : A(\overline{x}_n, \overline{x}_{n+1}) = 1 \text{ for all } n \in \mathbb{Z}\}$$

and  $\overline{\sigma}_A((\overline{x}_n)_{n\in\mathbb{Z}})=(\overline{x}_{n+1})_{n\in\mathbb{Z}}$ . In [2], J. Cuntz and W. Krieger have introduced a  $C^*$ -algebra associated to the topological Markov shift  $(X_A, \sigma_A)$ . It is called the Cuntz–Krieger algebra written  $\mathcal{O}_A$ .

Let A and B be irreducible matrices satisfying condition (I). Cuntz and Krieger have proved that the Cuntz–Krieger algebras  $\mathcal{O}_A$  and  $\mathcal{O}_B$  with their gauge actions are conjugate if the one-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are topologically conjugate. They have also proved that the stabilized Cuntz–Krieger algebras  $\mathcal{O}_A \otimes \mathcal{K}(H)$  and  $\mathcal{O}_B \otimes \mathcal{K}(H)$  with their stabilized gauge actions are conjugate if the two-sided topological Markov shifts  $(\overline{X}_A, \overline{\sigma}_A)$  and  $(\overline{X}_B, \overline{\sigma}_B)$  are topologically conjugate. We note that one-sided topological conjugacy of topological Markov shifts yields two-sided topological conjugacy.

In [9], the author has introduced the notion of continuous orbit equivalence of one-sided topological Markov shifts. It is an equivalence relation in one-sided topological Markov shifts inspired by studies of orbit equivalences in Cantor minimal systems by Giordano–Putnam–Skau (cf. [5], [6]), Giordano–Matui–Putnam–Skau (cf. [4]). It is a weaker equivalence relation than one-sided topological conjugacy and gives rise to isomorphic Cuntz–Krieger algebras ([9]).

Let A and B be irreducible square matrices with entries in  $\{0,1\}$ . One-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are said to be *continuously orbit* equivalent if there exists a homeomorphism  $h: X_A \to X_B$  such that

(1.1) 
$$\sigma_B^{k_1(x)}(h(\sigma_A(x))) = \sigma_B^{l_1(x)}(h(x)) \quad \text{for } x \in X_A,$$

(1.2) 
$$\sigma_A^{k_2(y)}(h^{-1}(\sigma_B(y))) = \sigma_A^{l_2(y)}(h^{-1}(y)) \quad \text{for } y \in X_B$$

for some continuous functions  $k_1, l_1 \in C(X_A, \mathbb{Z}_+)$ ,  $k_2, l_2 \in C(X_B, \mathbb{Z}_+)$ . Let  $G_A$  denote the étale groupoid for  $(X_A, \sigma_A)$  whose reduced groupoid  $C^*$ -algebra  $C^*_r(G_A)$  is isomorphic to the Cuntz–Krieger algebra  $\mathcal{O}_A$  (cf. [13], [14], [16]).

Denote by  $\mathcal{D}_A$  the canonical maximal abelian  $C^*$ -subalgebra of  $\mathcal{O}_A$  realized as the commutative  $C^*$ -algebra of continuous functions on the unit space  $G_A^{(0)}$  of  $G_A$ . The algebra  $\mathcal{D}_A$  is canonically isomorphic to the  $C^*$ -algebra  $C(X_A)$  of continuous functions on the shift space  $X_A$ . H. Matui has studied continuous orbit equivalence from the view point of groupoids ([13], [14]).

In [11], we have obtained the following classification results of continuous orbit equivalence of one-sided topological Markov shifts.

THEOREM 1.1 ([11], cf. [9], [10], [13], [14]). Let A and B be irreducible matrices satisfying condition (I). Then the following four assertions are equivalent:

- (i)  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are continuously orbit equivalent.
- (ii) The étale groupoids  $G_A$  and  $G_B$  are isomorphic.
- (iii) There exists an isomorphism  $\Psi: \mathcal{O}_A \to \mathcal{O}_B$  such that  $\Psi(\mathcal{D}_A) = \mathcal{D}_B$ .
- (iv)  $\mathcal{O}_A$  and  $\mathcal{O}_B$  are isomorphic and  $\det(\mathrm{id}-A)=\det(\mathrm{id}-B)$ .

Let *A* be an irreducible square matrix with entries in  $\{0,1\}$ , and consider the two-sided topological Markov shift  $(\overline{X}_A, \overline{\sigma}_A)$ . Set

$$(1.3) \overline{H}^A = C(\overline{X}_A, \mathbb{Z}) / \{ \xi - \xi \circ \overline{\sigma}_A : \xi \in C(\overline{X}_A, \mathbb{Z}) \}.$$

The set  $\overline{H}^A$  has a natural structure of an abelian group induced by pointwise sum of functions. The equivalence class of a function  $\xi \in C(\overline{X}_A, \mathbb{Z})$  is written  $[\xi]$ . We define the positive cone  $\overline{H}^A_+$  by

(1.4) 
$$\overline{H}_{+}^{A} = \{ [\xi] : \xi(x) \geqslant 0 \text{ for all } x \in \overline{X}_{A} \}.$$

The pair  $(\overline{H}^A, \overline{H}_+^A)$  is called the ordered cohomology group of  $(\overline{X}_A, \overline{\sigma}_A)$  (cf. [1], [15]). We similarly define the ordered cohomology group  $(H^A, H_+^A)$  for the one-sided topological Markov shift  $(X_A, \sigma_A)$ . The latter ordered group  $(H^A, H_+^A)$  is naturally isomorphic to the former one  $(\overline{H}^A, \overline{H}_+^A)$  ([11], Lemma 3.1). The ordered group  $(H^A, H_+^A)$  is also isomorphic to the first cohomology group  $H^1(G_A, \mathbb{Z})$  of the groupoid  $G_A$  ([11], Proposition 3.4). In [1], Boyle–Handelman have proved that the ordered cohomology group  $(\overline{H}^A, \overline{H}_+^A)$  is a complete invariant for flow equivalence of the two-sided topological Markov shift  $(\overline{X}_A, \overline{\sigma}_A)$ .

In the first part of this paper, we introduce a notion of continuous orbit map from  $(X_A, \sigma_A)$  to  $(X_B, \sigma_B)$ . A local homeomorphism  $h: X_A \to X_B$  is said to be *continuous orbit map* if there exist continuous functions  $k_1, l_1: X_A \to \mathbb{Z}_+$  such that

(1.5) 
$$\sigma_B^{k_1(x)}(h(\sigma_A(x))) = \sigma_B^{l_1(x)}(h(x)) \quad \text{for } x \in X_A.$$

It yields a morphism in the continuous orbit equivalence classes of one-sided topological Markov shifts. For  $f \in C(X_B, \mathbb{Z})$ , define

(1.6) 
$$\Psi_h(f)(x) = \sum_{i=0}^{l_1(x)-1} f(\sigma_B^i(h(x))) - \sum_{j=0}^{k_1(x)-1} f(\sigma_B^j(h(\sigma_A(x)))) \quad \text{for } x \in X_A.$$

It is easy to see that  $\Psi_h(f) \in C(X_A, \mathbb{Z})$ . Thus  $\Psi_h : C(X_B, \mathbb{Z}) \to C(X_A, \mathbb{Z})$  gives rise to a homomorphism of abelian groups and induces a homomorphism from  $H^B$  to  $H^A$ . We then show that the objects of continuous orbit equivalence classes of one-sided topological Markov shifts with the morphisms of continuous orbit maps form a category (Proposition 2.4). We have

THEOREM 1.2 (Theorem 3.10). The correspondence  $\Psi$  yields a contravariant functor from the category of continuous orbit equivalence classes  $[(X_A, \sigma_A)]$  of one-sided topological Markov shifts for irreducible matrices A satisfying condition (I) to that of ordered abelian groups  $(H^A, H_+^A)$ .

The class  $[1_A] \in H^A$  of the constant function  $1_A(x) = 1, x \in X_A$  is an order unit of the ordered group  $(H^A, H_+^A)$ . Let  $h: X_A \to X_B$  be a continuous orbit map giving rise to a continuous orbit equivalence between  $(X_A, \sigma_A)$  and

 $(X_B, \sigma_B)$ . It is a key ingredient in the papers [11], [12] that the class  $[\Psi_h(1_B)]$  in  $H^A$  of  $\Psi_h(1_B) \in C(X_A, \mathbb{Z})$  belongs to the positive cone  $H_+^A$ .

In the second part of this paper, we introduce a notion of strongly continuous orbit equivalence between  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$ , which is defined by the condition that  $[\Psi_h(1_B)] = [1_A]$  in  $H^A$ . It has been proved in [12] that under the condition that  $[\Psi_h(1_B)] = [1_A]$  in  $H^A$ , their zeta functions coincide, that is,  $\det(\mathrm{id} - tA) = \det(\mathrm{id} - tB)$ . Hence strongly continuous orbit equivalence preserves the structure of periodic points of their two-sided topological Markov shifts. We know that strongly continuous orbit equivalence in one-sided topological Markov shifts is a subequivalence relation in continuous orbit equivalence. As a result, the objects of strongly continuous orbit equivalence classes of one-sided topological Markov shifts with the morphisms of strongly continuous orbit maps form a category (Corollary 4.5). Continuous orbit equivalence of one-sided topological Markov shifts does not necessarily give rise to topological conjugacy of their two-sided topological Markov shifts. We show the following theorem:

THEOREM 1.3 (Theorem 5.5 and Corollary 5.7). Assume that matrices A and B are irreducible and satisfy condition (I). If  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are strongly continuous orbit equivalent, their two-sided topological Markov shifts  $(\overline{X}_A, \overline{\sigma}_A)$  and  $(\overline{X}_B, \overline{\sigma}_B)$  are topologically conjugate. Hence their  $C^*$ -crossed products are isomorphic:

$$C(\overline{X}_A) \times_{\overline{\sigma}_A^*} \mathbb{Z} \cong C(\overline{X}_B) \times_{\overline{\sigma}_B^*} \mathbb{Z}.$$

Let us denote by  $\rho^A$  the gauge action on  $\mathcal{O}_A$ . In general, continuous orbit equivalence does not necessarily yield cocycle conjugacy of their gauge actions on the associated Cuntz–Krieger algebras. We have the following result which is a generalization of 2.17 Proposition in [2].

THEOREM 1.4 (Theorem 6.7). Assume that matrices A and B are irreducible and satisfy condition (I). The following two assertions are equivalent:

- (i) The one-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are strongly continuous orbit equivalent.
- (ii) There exist a unitary one-cocycle  $v_t \in U(\mathcal{O}_B)$ ,  $t \in \mathbb{T}$  for the gauge action  $\rho^B$  on  $\mathcal{O}_B$  and an isomorphism  $\Phi : \mathcal{O}_A \to \mathcal{O}_B$  such that

$$\Phi(\mathcal{D}_A) = \mathcal{D}_B$$
 and  $\Phi \circ \rho_t^A = \operatorname{Ad}(v_t) \circ \rho_t^B \circ \Phi$ ,  $t \in \mathbb{T}$ .

Hence if  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are strongly continuous orbit equivalent, then the dual actions of the gauge actions on their Cuntz–Krieger algebras are isomorphic (Corollary 6.8):

$$(\mathcal{O}_A \times_{\rho^A} \mathbb{T}, \widehat{\rho}^A, \mathbb{Z}) \cong (\mathcal{O}_B \times_{\rho^B} \mathbb{T}, \widehat{\rho}^B, \mathbb{Z}).$$

One-sided topological conjugacy yields a strongly continuous orbit equivalence. We finally present an example of a pair of one-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  which are strongly continuous orbit equivalent but

not topologically conjugate. Let *A* and *B* be the following matrices:

(1.7) 
$$A = \begin{bmatrix} 1 & 1 \\ 1 & 1 \end{bmatrix}, \quad B = \begin{bmatrix} 1 & 1 & 0 \\ 1 & 0 & 1 \\ 1 & 0 & 1 \end{bmatrix}.$$

They are both irreducible and satisfy condition (I). We show the following theorem.

THEOREM 1.5 (Theorem 7.1). The one-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  defined by the matrices (1.7) are strongly continuous orbit equivalent, but not topologically conjugate.

Throughout the paper, we use the following notations. The set of positive integers and the set of nonnegative integers are denoted by  $\mathbb N$  and by  $\mathbb Z_+$  respectively. A word  $\mu=\mu_1\cdots\mu_k$  for  $\mu_i\in\{1,\ldots,N\}$  is said to be admissible for  $X_A$  if there exists an element  $x=(x_n)_{n\in\mathbb N}\in X_A$  such that  $\mu_1\cdots\mu_k=x_1\cdots x_k$ . The length of  $\mu$  is k, which is denoted by  $|\mu|$ . We denote by  $B_k(X_A)$  the set of all admissible words of length k. We set  $B_*(X_A)=\bigcup\limits_{k=0}^\infty B_k(X_A)$  where  $B_0(X_A)$  denotes the empty word  $\emptyset$ . Denote by  $U_\mu$  the cylinder set  $\{(x_n)_{n\in\mathbb N}\in X_A: x_1=\mu_1,\ldots,x_k=\mu_k\}$  for  $\mu=\mu_1\cdots\mu_k\in B_k(X_A)$ . For  $x=(x_n)_{n\in\mathbb N}\in X_A$  and  $k,l\in\mathbb N$  with  $k\leqslant l$ , we set

$$x_{[k,l]} = x_k x_{k+1} \cdots x_l \in B_{l-k+1}(X_A), \quad x_{[k,\infty)} = (x_k, x_{k+1}, \dots) \in X_A.$$

We denote by  $C(X_A, \mathbb{Z}_+)$  the set of  $\mathbb{Z}_+$ -valued continuous functions on  $X_A$ . A point  $x \in X_A$  is said to be eventually periodic if  $\sigma_A^r(x) = \sigma_A^s(x)$  for some  $r, s \in \mathbb{Z}_+$  with  $r \neq s$ .

### 2. CONTINUOUS ORBIT MAPS

DEFINITION 2.1. Let  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  be one-sided topological Markov shifts. A local homeomorphism  $h: X_A \to X_B$  is called a *continuous orbit map* if there exist continuous functions  $k_1, l_1: X_A \to \mathbb{Z}_+$  such that

(2.1) 
$$\sigma_B^{k_1(x)}(h(\sigma_A(x))) = \sigma_B^{l_1(x)}(h(x)) \quad \text{for } x \in X_A.$$

If a local homeomorphism  $h: X_A \to X_B$  is a continuous orbit map, it is written  $h: (X_A, \sigma_A) \to (X_B, \sigma_B)$ . If a continuous orbit map  $h: (X_A, \sigma_A) \to (X_B, \sigma_B)$  is a homeomorphism such that its inverse  $h^{-1}: (X_B, \sigma_B) \to (X_A, \sigma_A)$  is also a continuous orbit map, it is called a *continuous orbit homeomorphism*.

Hence  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are continuously orbit equivalent if and only if there exists a continuous orbit homeomorphism  $h: (X_A, \sigma_A) \to (X_B, \sigma_B)$ .

For a continuous orbit map  $h:(X_A,\sigma_A)\to (X_B,\sigma_B)$  with continuous functions  $k_1,\,l_1:X_A\to\mathbb{Z}_+$  satisfying (2.1), we put for  $n\in\mathbb{N}$ ,

$$k_1^n(x) = \sum_{i=0}^{n-1} k_1(\sigma_A^i(x)), \quad l_1^n(x) = \sum_{i=0}^{n-1} l_1(\sigma_A^i(x)) \quad \text{for } x \in X_A.$$

We note that the following identities hold.

LEMMA 2.2 (cf. Lemma 3.1 of [12]). For  $n, m \in \mathbb{Z}_+$ , we have

$$k_1^{n+m}(x) = k_1^n(x) + k_1^m(\sigma_A^n(x))$$
 for  $x \in X_A$ ,  
 $l_1^{n+m}(x) = l_1^n(x) + l_1^m(\sigma_A^n(x))$  for  $x \in X_A$ 

and

(2.2) 
$$\sigma_B^{k_1^n(x)}(h(\sigma_A^n(x))) = \sigma_B^{l_1^n(x)}(h(x)) \text{ for } x \in X_A.$$

LEMMA 2.3. Let  $h:(X_A,\sigma_A)\to (X_B,\sigma_B)$  and  $g:(X_B,\sigma_B)\to (X_C,\sigma_C)$  be continuous orbit maps such that there exist continuous functions  $k_1, l_1:X_A\to \mathbb{Z}_+$  and  $k_2, l_2:X_B\to \mathbb{Z}_+$  satisfying

(2.3) 
$$\sigma_B^{k_1(x)}(h(\sigma_A(x))) = \sigma_B^{l_1(x)}(h(x)) \quad \text{for } x \in X_A,$$

(2.4) 
$$\sigma_C^{k_2(y)}(g(\sigma_B(y))) = \sigma_C^{l_2(y)}(g(y)) \text{ for } y \in X_B.$$

Put

(2.5) 
$$k_3(x) = k_2^{l_1(x)}(h(x)) + l_2^{k_1(x)}(h(\sigma_A(x))) \quad \text{for } x \in X_A,$$

(2.6) 
$$l_3(x) = l_2^{l_1(x)}(h(x)) + k_2^{k_1(x)}(h(\sigma_A(x))) \quad \text{for } x \in X_A.$$

Then we have

(2.7) 
$$\sigma_C^{k_3(x)}(g \circ h(\sigma_A(x))) = \sigma_C^{l_3(x)}(g \circ h(x)) \quad \text{for } x \in X_A.$$

Hence  $g \circ h : X_A \to X_C$  gives rise to a continuous orbit map.

*Proof.* Take an arbitrary element  $x \in X_A$ . For  $n \in \mathbb{N}$  and  $y \in X_B$ , we have by (2.2)

(2.8) 
$$\sigma_C^{k_2^n(y)}(g(\sigma_B^n(y))) = \sigma_C^{l_2^n(y)}(g(y)).$$

Apply (2.8) for  $n = l_1(x), y = h(x)$ , one has

$$\sigma_C^{k_1^{l_1(x)}(h(x))}(g(\sigma_B^{l_1(x)}(h(x)))) = \sigma_C^{l_1^{l_1(x)}(h(x))}(g(h(x))).$$

Apply (2.8) for  $n = k_1(x)$ ,  $y = h(\sigma_A(x))$ , one has

$$\sigma_C^{k_2^{k_1(x)}(h(\sigma_A(x)))}(g(\sigma_B^{k_1(x)}(h(\sigma_A(x))))) = \sigma_C^{l_2^{k_1(x)}(h(\sigma_A(x)))}(g(h(\sigma_A(x)))).$$

Put  $n = l_1(x)$ ,  $m = k_1(x)$ . By (2.3), we have

$$\sigma_{C}^{k_{2}^{n}(h(x))+l_{2}^{m}(h(\sigma_{A}(x)))}(g\circ h(\sigma_{A}(x)))=\sigma_{C}^{k_{2}^{n}(h(x))}(\sigma_{C}^{k_{2}^{m}(h(\sigma_{A}(x)))}(g(\sigma_{B}^{m}(h(\sigma_{A}(x))))))$$

$$\begin{split} &= \sigma_{C}^{k_{2}^{n}(h(x))} \big( \sigma_{C}^{k_{2}^{m}(h(\sigma_{A}(x)))} \big( g(\sigma_{B}^{n}(h(x))) \big) \big) \\ &= \sigma_{C}^{k_{3}^{m}(h(\sigma_{A}(x)))} \big( \sigma_{C}^{l_{2}^{n}(h(x))} \big( g(h(x)) \big) \big) \\ &= \sigma_{C}^{k_{2}^{m}(h(\sigma_{A}(x))) + l_{2}^{n}(h(x))} \big( g(h(x)) \big). \quad \blacksquare \end{split}$$

Therefore we have

PROPOSITION 2.4. The objects of continuous orbit equivalence classes of one-sided topological Markov shifts with the morphisms of continuous orbit maps form a category.

We note that the above proposition holds for matrices which are not necessarily irreducible.

#### 3. COHOMOLOGY GROUPS

For a one-sided topological Markov shift  $(X_A, \sigma_A)$ , we denote by  $\operatorname{cobdy}(\sigma_A)$  the subgroup  $\{\xi - \xi \circ \sigma_A : \xi \in C(X_A, \mathbb{Z})\}$  of  $C(X_A, \mathbb{Z})$ , and set

$$H^A = C(X_A, \mathbb{Z})/\operatorname{cobdy}(\sigma_A).$$

The set  $H^A$  has a natural structure of an abelian group induced by pointwise sum of functions. The equivalence class of a function  $\xi \in C(X_A, \mathbb{Z})$  is written  $[\xi]$ . We define the positive cone  $H_+^A$  by

$$H_+^A = \{ [\xi] : \xi(x) \ge 0 \text{ for all } x \in X_A \}.$$

The pair  $(H^A, H_+^A)$  is called the ordered cohomology group of  $(X_A, \sigma_A)$ . In this section, we construct a contravariant functor  $\Psi$  from the category of continuous orbit equivalence classes of one-sided topological Markov shifts to the category of ordered abelian groups. Let  $h: (X_A, \sigma_A) \to (X_B, \sigma_B)$  be a continuous orbit map with continuous functions  $k_1, l_1: X_A \to \mathbb{Z}$  satisfying (2.1).

LEMMA 3.1. Suppose that A is irreducible and satisfies condition (I). The function  $c_1(x) = l_1(x) - k_1(x)$  for  $x \in X_A$  does not depend on the choice of the continuous functions  $k_1, l_1$  satisfing (2.1).

*Proof.* We first note that non eventually periodic points of any clopen set U of  $X_A$  are dense in U because A is irreducible and satisfies condition (I). Let  $k'_1, l'_1 \in C(X_A, \mathbb{Z})$  be another continuous functions for h satisfying

(3.1) 
$$\sigma_B^{k'_1(x)}(h(\sigma_A(x))) = \sigma_B^{l'_1(x)}(h(x)) \quad \text{for } x \in X_A.$$

Since  $k_1, k_1'$  are both continuous, there exists  $K \in \mathbb{N}$  such that  $k_1(x), k_1'(x) \leq K$  for all  $x \in X_A$ . Put  $c_1'(x) = l_1'(x) - k_1'(x)$  so that we have

$$\sigma_B^{c_1(x)+K}(h(x)) = \sigma_B^K(h(\sigma_A(x))) = \sigma_B^{c_1'(x)+K}(h(x)) \quad \text{for } x \in X_A.$$

Suppose that  $c_1(x_0) \neq c_1'(x_0)$  for some  $x_0 \in X_A$ . There exists a clopen neighborhood U of  $x_0$  such that

$$c_1(x) \neq c'_1(x)$$
 for all  $x \in U$ .

Now h is a local homeomorphism, one may take a clopen neighborhood  $V \subset U$  of  $x_0$  such that  $h: V \to h(V)$  is a homeomorphism. As  $c_1(x) + K \neq c'_1(x) + K$  for all  $x \in V$ , the points h(x) are eventually periodic for all  $x \in V$ , which is a contradiction to the fact that the set of non eventually periodic points of h(V) is dense in h(V).

We call the above function  $c_1$  the cocycle function of h. For  $f \in C(X_B, \mathbb{Z})$ , define

(3.2) 
$$\Psi_h(f)(x) = \sum_{i=0}^{l_1(x)-1} f(\sigma_B^i(h(x))) - \sum_{j=0}^{k_1(x)-1} f(\sigma_B^j(h(\sigma_A(x)))), \quad x \in X_A.$$

It is easy to see that  $\Psi_h(f) \in C(X_A, \mathbb{Z})$ . Thus  $\Psi_h : C(X_B, \mathbb{Z}) \to C(X_A, \mathbb{Z})$  gives rise to a homomorphism of abelian groups.

LEMMA 3.2. Suppose that A and B be irreducible and satisfy condition (I). Then the map  $\Psi_h : C(X_B, \mathbb{Z}) \to C(X_A, \mathbb{Z})$  does not depend on the choice of the functions  $k_1, l_1$  satisfying (2.1).

The proof is similar to the proof of Lemma 4.2 of [12].

EXAMPLE 3.3. (i) Let  $h: X_A \to X_B$  be a topological conjugacy, that is,  $\sigma_B \circ h = h \circ \sigma_A$ . Then h is a continuous orbit map such that  $\Psi_h(f) = f \circ h$  for  $f \in C(X_B, \mathbb{Z})$ .

(ii) For A=B, the shift map  $\sigma_A: X_A \to X_A$  is a continuous orbit map on  $X_A$  such that  $\Psi_{\sigma_A}(f)=f\circ\sigma_A$  for  $f\in C(X_A,\mathbb{Z})$ .

The identity in the following lemma is useful in our further discussions. The proof is similar to the proof of Lemma 4.3 in [12].

LEMMA 3.4. Let  $h:(X_A,\sigma_A)\to (X_B,\sigma_B)$  be a continuous orbit map with continuous functions  $k_1, l_1$  satisfying (2.1). For  $f\in C(X_B,\mathbb{Z})$ ,  $x\in X_A$  and  $m=1,2,\ldots$ , the following identity holds:

$$\begin{split} \sum_{i=0}^{m-1} \Big\{ \sum_{i'=0}^{l_1(\sigma_B^i(x))-1} f(\sigma_B^{i'}(h(\sigma_A^i(x)))) - \sum_{j'=0}^{k_1(\sigma_A^i(x))-1} f(\sigma_B^{j'}(h(\sigma_A^i(x)))) \Big\} \\ &= \sum_{i'=0}^{l_1^m(x)-1} f(\sigma_B^{i'}(h(x))) - \sum_{j'=0}^{k_1^m(x)-1} f(\sigma_B^{j'}(h(\sigma_A^i(x)))). \end{split}$$

Let  $h:(X_A,\sigma_A)\to (X_B,\sigma_B)$  and  $g:(X_B,\sigma_B)\to (X_C,\sigma_C)$  be continuous orbit maps with continuous functions  $k_1,l_1\in C(X_A,\mathbb{Z})$  and  $k_2,l_2\in C(X_B,\mathbb{Z})$  satisfying (2.3) and (2.4), respectively. We write the continuous orbit map  $g\circ h:X_A\to X_C$  as gh. We prove the following proposition

PROPOSITION 3.5. Assume that A, B and C are irreducible and satisfy condition (I). Then we have  $\Psi_h \circ \Psi_g = \Psi_{gh}$ .

As in Lemma 3.2, we require the condition that matrices are irreducible and satisfy condition (I) to guarantee the well-definedness of the map  $\Psi_h$ .

To prove the proposition, we provide a lemma and its corollary. Let  $k_3$ ,  $l_3$ :  $X_A \to \mathbb{Z}_+$  be the continuous functions defined by (2.5), (2.6), respectively. By Lemma 2.3, we have for  $f \in C(X_C, \mathbb{Z})$ 

(3.3) 
$$\Psi_{gh}(f)(x) = \sum_{i=0}^{l_3(x)-1} f(\sigma_C^i(gh(x))) - \sum_{j=0}^{k_3(x)-1} f(\sigma_C^j(gh(\sigma_A(x)))), \quad x \in X_A.$$

Keep the above situations. By Lemma 3.4, we have

LEMMA 3.6. For  $f \in C(X_C, \mathbb{Z})$ ,  $x \in X_A$  and m = 1, 2, ..., the following identity holds:

$$\begin{split} \sum_{i=0}^{m-1} \Big\{ \sum_{i'=0}^{l_2(\sigma_B^i(h(x)))-1} f(\sigma_C^{i'}(g(\sigma_B^i(h(x))))) - \sum_{j'=0}^{k_2(\sigma_B^i(h(x)))-1} f(\sigma_C^{i'}(g(\sigma_B^i(h(x))))) \Big\} \\ = \sum_{i'=0}^{l_2^m(h(x))-1} f(\sigma_C^{i'}(gh(x))) - \sum_{j'=0}^{k_2^m(h(x))-1} f(\sigma_C^{j'}(g(\sigma_B^m(h(x))))). \end{split}$$

Hence we have

COROLLARY 3.7. For  $f \in C(X_C, \mathbb{Z})$  and  $x \in X_A$ , we have

(i) 
$$\sum_{i=0}^{l_1(x)-1} \Psi_g(f)(\sigma_B^i(h(x))) = \sum_{i'=0}^{l_2^{l_1(x)}} f(\sigma_C^{i'}(gh(x))) - \sum_{j'=0}^{k_2^{l_1(x)}} f(\sigma_C^{j'}(g(\sigma_B^{l_1(x)}(h(x))))).$$

(ii) 
$$\sum_{j=0}^{k_1(x)-1} \Psi_{g}(f)(\sigma_B^j(h(\sigma_A(x)))) = \sum_{i'=0}^{l_2^{k_1(x)}} (h(\sigma_A(x)))^{-1} f(\sigma_C^{i'}(gh(\sigma_A(x))))$$

$$-\sum_{j'=0}^{k_2^{k_1(x)}(h(\sigma_A(x)))-1} f(\sigma_C^{j'}(g(\sigma_B^{k_1(x)}(h(\sigma_A(x)))))).$$

Proof of Proposition 3.5. By the above corollary, we have

$$\begin{split} & \Psi_h(\Psi_{\mathcal{G}}(f))(x) \\ &= \sum_{i=0}^{l_1(x)-1} \Psi_{\mathcal{G}}(f)(\sigma_B^i(h(x))) - \sum_{j=0}^{k_1(x)-1} \Psi_{\mathcal{G}}(f)(\sigma_B^j(h(\sigma_A(x)))) \\ &= \Big\{ \sum_{i'=0}^{l_2^{l_1(x)}(h(x))-1} f(\sigma_C^{i'}(gh(x))) - \sum_{j'=0}^{k_2^{l_1(x)}(h(x))-1} f(\sigma_C^{j'}(g(\sigma_B^{l_1(x)}(h(x))))) \Big\} \end{split}$$

By (2.6), the first  $\{\cdot\}$  above goes to

(3.4) 
$$\sum_{i'=0}^{l_3(x)-1} f(\sigma_C^{i'}(gh(x)))$$

$$(3.5) \qquad -\Big\{\sum_{i'=l_2^{l_1(x)}(h(x))}^{l_3(x)-1} f(\sigma_C^{i'}(gh(x))) + \sum_{j'=0}^{k_2^{l_1(x)}(h(x))-1} f(\sigma_C^{j'}(g(\sigma_B^{l_1(x)}(h(x)))))\Big\}.$$

By (2.5), the second  $\{\cdot\}$  above goes to

(3.6) 
$$\sum_{i'=0}^{k_3(x)-1} f(\sigma_C^{i'}(gh(\sigma_A(x))))$$

$$(3.7) \quad -\Big\{ \sum_{i'=l_2^{k_1(x)}(h(\sigma_A(x)))}^{k_3(x)-1} f(\sigma_C^{i'}(gh(\sigma_A(x)))) + \sum_{j'=0}^{k_2^{k_1(x)}(h(\sigma_A(x)))-1} f(\sigma_C^{j'}(g(\sigma_B^{k_1(x)}(h(\sigma_A(x))))))\Big\}.$$

We thus see

$$\Psi_h(\Psi_g(f))(x) = \{(3.4) - (3.5)\} - \{(3.6) - (3.7)\}.$$

Since 
$$\sigma_C^{l_1^{l_1(x)}}(h(x)) = \sigma_C^{k_1^{l_1(x)}}(g(g(g_B^{l_1(x)}(h(x))))$$
, we have

$$(3.5) = \sum_{j'=0}^{k_2^{l_1(x)}} f(\sigma_C^{j'}(\sigma_C^{l_2^{l_1(x)}}(h(x))) + \sum_{j'=0}^{k_2^{l_1(x)}} f(\sigma_C^{j'}(g(\sigma_B^{l_1(x)}(h(x))))) + \sum_{j'=0}^{k_2^{l_1(x)}} f(\sigma_C^{j'}(g(\sigma_B^{l_1(x)}(h(x)))))$$

$$= \sum_{j'=0}^{k_2^{l_1(x)}} f(\sigma_C^{j'}(g(\sigma_B^{l_1(x)}(h(x))))).$$

Since 
$$\sigma_C^{l_1^{k_1(x)}}(h(\sigma_A(x))) = \sigma_C^{k_2^{k_1(x)}}(h(\sigma_A(x))) = \sigma_C^{k_2^{k_1(x)}}(h(\sigma_A(x)))$$
 ( $g(\sigma_B^{k_1(x)}(h(\sigma_A(x))))$ ), we have

$$(3.7) = \sum_{j'=0}^{k_2^{l_1(x)}} f(\sigma_C^{j'}(\sigma_C^{l_2^{k_1(x)}}(h(\sigma_A(x)))(gh(\sigma_A(x)))))$$

$$+ \sum_{j'=0}^{k_2^{k_1(x)}} f(\sigma_A^{j'}(g(\sigma_B^{k_1(x)}(h(\sigma_A(x))))))$$

$$= \sum_{j'=0}^{k_2^{k_1(x)}} f(\sigma_C^{j'}(g(\sigma_B^{k_1(x)}(h(\sigma_A(x))))))$$

$$= \sum_{j'=0}^{k_2^{k_1(x)}} f(\sigma_C^{j'}(g(\sigma_B^{k_1(x)}(h(\sigma_A(x)))))).$$

As 
$$\sigma_C^{j'}(g(\sigma_B^{k_1(x)}(h(\sigma_A(x))))) = \sigma_C^{j'}(g(\sigma_B^{l_1(x)}(h(x))))$$
, we have (3.5) = (3.7) so that 
$$\Psi_h(\Psi_g(f))(x) = (3.4) - (3.6) = \Psi_{gh}(f)(x). \quad \blacksquare$$

COROLLARY 3.8 ([12], Proposition 4.5). Assume that matrices A and B are irreducible and satisfy condition (I). Let  $h:(X_A,\sigma_A)\to (X_B,\sigma_B)$  be a continuous orbit homeomorphism. Then we have  $\Psi_h \circ \Psi_{h^{-1}} = \mathrm{id}_{C(X_A,\mathbb{Z})}$  and  $\Psi_{h^{-1}} \circ \Psi_h = \mathrm{id}_{C(X_B,\mathbb{Z})}$ .

As  $\Psi_{id} = id$ , the assertion is clear.

For a continuous orbit map  $h:(X_A,\sigma_A)\to (X_B,\sigma_B)$ , the identity

$$\Psi_h(f-f\circ\sigma_B)=f\circ h-f\circ h\circ\sigma_A,\quad f\in C(X_B,\mathbb{Z}),$$

is easily seen. We thus have

PROPOSITION 3.9. Assume that matrices A and B are irreducible and satisfy condition (I). Then the homomorphism  $\Psi_h: C(X_B,\mathbb{Z}) \to C(X_A,\mathbb{Z})$  induces a homomorphism of abelian groups  $\overline{\Psi}_h: H^B \to H^A$ .

By modifying an argument given in Section 5 of [12], one may prove that  $\Psi_h$ preserves the positive cones of the ordered abelian groups, that is,  $\overline{\Psi}_h(H_+^B) \subset H_+^A$ . We briefly state the machinery to prove  $\overline{\Psi}_h(H_+^B) \subset H_+^A$ . As the argument given in Section 5 of [12] requires the condition that the matrices A and B are irreducible and satisfy condition (I), we assume the conditions for the matrices. Following Definition 5.5 of [12], an eventually periodic point  $x \in X_A$  is said to be (r,s)*attracting* for some  $r, s \in \mathbb{Z}_+$  if it satisfies the following two conditions:

- (i)  $\sigma_A^r(x) = \sigma_A^s(x)$ .
- (ii) For any clopen neighborhood  $W \subset X_A$  of x, there exist clopen sets  $U, V \subset$  $X_A$  and a homeomorphism  $\varphi: V \to U$  such that
  - (a)  $x \in U \subset V \subset W$ .
  - (b)  $\varphi(x) = x$ .
  - (c)  $\sigma_A^r(\varphi(w)) = \sigma_A^s(w)$  for all  $w \in V$ . (d)  $\lim_{n \to \infty} \varphi^n(w) = x$  for all  $w \in V$ .

Let  $x \in X_A$  be an eventually periodic point. By Lemma 5.6 and Lemma 5.7 of [12], there exist  $r,s \in \mathbb{Z}_+$  such that x is (r,s)-attracting and hence  $\sigma_A^r(x) =$  $\sigma_A^s(x)$ , r > s. Since  $h: X_A \to X_B$  is a continuous orbit map, by using an argument given in Lemma 5.8 and Corollary 5.9 of [12], one may show that h(x) is  $(l_1^r(x) +$  $k_1^s(x), k_1^r(x) + l_1^s(x)$ )-attracting, and hence  $l_1^r(x) + k_1^s(x) > k_1^r(x) + l_1^s(x)$ . Put r' = $l_1^q(\sigma_A^s(x)), s' = k_1^q(\sigma_A^s(x))$  where q = r - s and  $z = \sigma_B^{l_1^s(x) + \hat{k}_1^s(x)}(h(x)) \in X_B$ . By Lemma 5.3 of [12], we then have

$$r' - s' = (l_1^r(x) - l_1^s(x)) - (k_1^r(x) - k_1^s(x)) > 0$$
 and  $\sigma_B^{r'}(z) = \sigma_B^{s'}(z)$ .

We set for  $f \in C(X_A, \mathbb{Z})$ 

$$\omega_f^{r,s}(x) = \sum_{i=0}^{r-1} f(\sigma_A^i(x)) - \sum_{j=0}^{s-1} f(\sigma_A^j(x)).$$

Then [f] belongs to  $H_+^A$  if and only if  $\omega_f^{r,s}(x)>0$  ([11], Lemma 3.2, [12], Lemma 5.2). By Lemma 5.3 of [12], we have

$$\omega_{\Psi_h(f)}^{r,s}(x) = \omega_f^{r',s'}(z) \quad \text{for } f \in C(X_B,\mathbb{Z}).$$

Hence  $[f] \in H_+^B$  implies  $\omega_{\Psi_h(f)}^{r,s}(x) = \omega_f^{r',s'}(z) > 0$  so that  $[\Psi_h(f)]$  belongs to  $H_+^A$ . We thus conclude

THEOREM 3.10. Assume that matrices A, B and C are irreducible and satisfy condition (I). Let  $h:(X_A,\sigma_A)\to (X_B,\sigma_B)$  and  $g:(X_B,\sigma_B)\to (X_C,\sigma_C)$  be continuous orbit maps. Then the homomorphisms

$$\Psi_h: C(X_B, \mathbb{Z}) \to C(X_A, \mathbb{Z}), \quad \Psi_g: C(X_C, \mathbb{Z}) \to C(X_B, \mathbb{Z})$$

satisfy the following conditions:

- (i)  $\Psi_h \circ \Psi_g = \Psi_{g \circ h}$ .
- (ii)  $\Psi_h(\operatorname{cobdy}(\sigma_B)) \subset \operatorname{cobdy}(\sigma_A)$  and  $\Psi_g(\operatorname{cobdy}(\sigma_C)) \subset \operatorname{cobdy}(\sigma_B)$ .
- (iii) They induce homomorphisms  $\overline{\Psi}_h: (H^B, H_+^B) \to (H^A, H_+^A)$  and  $\overline{\Psi}_g: (H^C, H_+^C) \to (H^B, H_+^B)$  of ordered abelian groups such that  $\overline{\Psi}_h \circ \overline{\Psi}_g = \overline{\Psi}_{g \circ h}$ .

COROLLARY 3.11. The correspondence  $\overline{\Psi}$  gives rise to a contravariant functor from the category  $\mathcal{C}_{COE}$  of the continuous orbit equivalence classes of one-sided topological Markov shifts for irreducible matrices satisfying condition (I) with continuous orbit maps as morphisms to the category  $\mathcal{A}_+$  of ordered abelian groups:

$$(3.8) [(X_A, \sigma_A)] \in \mathcal{C}_{COE} \to (H^A, H_+^A) \in \mathcal{A}_+.$$

#### 4. STRONGLY CONTINUOUS ORBIT EQUIVALENCE

DEFINITION 4.1. A continuous orbit map  $h:(X_A,\sigma_A)\to (X_B,\sigma_B)$  is called a *strongly continious orbit map* if there exists a continuous function  $b_1:X_A\to \mathbb{Z}$  such that

(4.1) 
$$\Psi_h(1_B)(x) = 1 + b_1(x) - b_1(\sigma_A(x)), \quad x \in X_A.$$

For a nonnegative integer  $N_1$ , the function  $b'_1(x) = b_1(x) + N_1$  also satisfies the above equality. One may assume that the funtion  $b_1$  in (4.1) is nonnegative. If a continuous orbit homeomorphism is a strongly continuous orbit map, it is called a *strongly continuous orbit homeomorphism*.

DEFINITION 4.2. One-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are *strongly continuous orbit equivalent* if there exists a strongly continuous orbit homeomorphism  $h: (X_A, \sigma_A) \to (X_B, \sigma_B)$  such that its inverse  $h^{-1}: (X_B, \sigma_B) \to (X_A, \sigma_A)$  is also a strongly continuous orbit homeomorphism. In this case, we write  $(X_A, \sigma_A) \sim (X_B, \sigma_B)$ .

By definition,  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are strongly continuous orbit equivalent if and only if there exist a homeomorphism  $h: X_A \to X_B$ , continuous functions  $k_1, l_1, b_1: X_A \to \mathbb{Z}_+$  and  $k_2, l_2, b_2: X_B \to \mathbb{Z}_+$  such that

(4.2) 
$$\sigma_B^{k_1(x)}(h(\sigma_A(x))) = \sigma_B^{l_1(x)}(h(x)), \quad x \in X_A,$$

(4.3) 
$$\sigma_A^{k_2(y)}(h^{-1}(\sigma_B(y))) = \sigma_A^{l_2(y)}(h^{-1}(y)), \quad y \in X_B,$$

and

$$(4.4) l_1(x) - k_1(x) = 1 + b_1(x) - b_1(\sigma_A(x)), \quad x \in X_A,$$

$$(4.5) l_2(y) - k_2(y) = 1 + b_2(y) - b_2(\sigma_B(y)), \quad y \in X_B.$$

Recall that the cocycle functions  $c_1, c_2$  are defined by  $c_1(x) = l_1(x) - k_1(x)$  for  $x \in X_A$  and  $c_2(x) = l_2(y) - k_2(y)$  for  $y \in X_B$ .

LEMMA 4.3. Assume that matrices A, B and C are irreducible and satisfy condition (I). Let  $h: X_A \to X_B$  be a homeomorphism which gives rise to a continuous orbit equivalence between  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$ . Then the following three conditions are equivalent:

(i) 
$$(X_A, \sigma_A) \sim_{SCOF} (X_B, \sigma_B)$$
.

(ii) 
$$[c_1] = [1_A] \in H^A$$
.

(iii) 
$$[c_2] = [1_B] \in H^B$$
.

*Proof.* (ii)  $\Rightarrow$  (iii). Suppose that  $[c_1] = [1_A] \in H^A$ . Take a continuous function  $b_1 \in C(X_A, \mathbb{Z}_+)$  such that  $c_1(x) = 1_A(x) + b_1(x) - b_1(\sigma_A(x))$ ,  $x \in X_A$ . Since  $c_1 = \Psi_h(1_B)$ ,  $c_2 = \Psi_{h^{-1}}(1_A)$ , we have  $\Psi_{h^{-1}}(c_1) = \Psi_{h^{-1}}(\Psi_h(1_B)) = 1_B$  so that

$$c_2 = \Psi_{h^{-1}}(c_1 - b_1 + b_1 \circ \sigma_A) = 1_B - \{\Psi_{h^{-1}}(b_1) - \Psi_{h^{-1}}(b_1) \circ \sigma_B\}.$$

This implies that  $[c_2] = [1_B] \in H^B$ . (iii)  $\Rightarrow$  (ii) is similar. By definition (i) is equivalent to both (ii) and (iii).

Therefore we have

PROPOSITION 4.4. Strongly continuous orbit equivalence is an equivalence relation in one-sided topological Markov shifts for irreducible matrices satisfying condition (I).

*Proof.* Let  $h:(X_A,\sigma_A)\to (X_B,\sigma_B)$  and  $g:(X_B,\sigma_B)\to (X_C,\sigma_C)$  be strongly continuous orbit homeomorphisms. By Lemma 2.3, the composition  $g\circ h:X_A\to X_C$  yields a continuous orbit equivalence between  $(X_A,\sigma_A)$  and  $(X_C,\sigma_C)$ . We then see that  $[\Psi_{g\circ h}(1_C)]=[\Psi_h(1_B)]=[1_A]$  so that  $(X_A,\sigma_A)\underset{SCOF}{\sim} (X_C,\sigma_C)$ .

COROLLARY 4.5. The objects  $\mathcal{O}_{SCOE}$  of strongly continuous orbit equivalence classes of one-sided topological Markov shifts for irreducible matrices satisfying condition (I) with the morphisms  $\mathcal{M}_{SCOE}$  of strongly continuous orbit maps form a category  $\mathcal{C}_{SCOE} = (\mathcal{O}_{SCOE}, \mathcal{M}_{SCOE})$ .

#### 5. TWO-SIDED CONJUGACY

Throughout this section, we assume that  $h: X_A \to X_B$  is a homeomorphism which gives rise to a strongly continuous orbit equivalence between  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$ . Let  $k_1, l_1, b_1: X_A \to \mathbb{Z}_+$  and  $k_2, l_2, b_2: X_B \to \mathbb{Z}_+$  be continuous functions satisfying (4.2), (4.4) and (4.3), (4.5), respectively.

LEMMA 5.1. Put  $\varphi_{b_1}(x) = \sigma_B^{b_1(x)}(h(x))$  for  $x \in X_A$ . Then we have

(5.1) 
$$\varphi_{b_1}(\sigma_A(x)) = \sigma_B(\varphi_{b_1}(x)), \quad x \in X_A.$$

*Proof.* By using (1.1), we have

$$\varphi_{b_1}(\sigma_A(x)) = \sigma_B^{1+b_1(x)-l_1(x)}(\sigma_B^{k_1(x)}(h(\sigma_A(x)))) = \sigma_B(\varphi_{b_1}(x)). \quad \blacksquare$$

For  $n \in \mathbb{Z}_+$ , put  $c_1^n(x) = l_1^n(x) - k_1^n(x)$ ,  $x \in X_A$  and  $c_2^n(y) = l_2^n(y) - k_2^n(y)$ ,  $y \in X_B$ .

LEMMA 5.2. *Keep the above notations.* 

(i) 
$$c_1^n(x) = n + b_1(x) - b_1(\sigma_A^n(x))$$
 for  $x \in X_A$ .

(ii) 
$$c_2^n(y) = n + b_2(y) - b_2(\sigma_B^n(y))$$
 for  $y \in X_B$ .

*Proof.* (i) As  $l_1(\sigma_A^m(x)) - k_1(\sigma_A^m(x)) = 1 + b_1(\sigma_A^m(x)) - b_1(\sigma_A^{m+1}(x))$  for m = 0, 1, ..., n-1, we have

$$c_1^n(x) = \sum_{m=0}^{n-1} l_1(\sigma_A^m(x)) - \sum_{m=0}^{n-1} k_1(\sigma_A^m(x)) = n + b_1(x) - b_1(\sigma_A^n(x)).$$

(ii) is similar to (i).

Since  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are continuously orbit equivalent, the following identities hold. Their proof can be found in Lemma 3.3 of [12] in which the assumption that A and B are irreducible and satisfy condition (I) is required.

LEMMA 5.3 ([12], Lemma 3.3). For  $x \in X_A$ ,  $y \in X_B$  and  $p \in \mathbb{Z}_+$ , we have

(i) 
$$k_2^{l_1^p(x)}(h(x)) + l_2^{k_1^p(x)}(h(\sigma_A^p(x))) + p = k_2^{k_1^p(x)}(h(\sigma_A^p(x))) + l_2^{l_1^p(x)}(h(x)).$$

(ii) 
$$k_1^{l_2^p(y)}(h^{-1}(y)) + l_1^{k_2^p(y)}(h^{-1}(\sigma_B^p(y))) + p = k_1^{k_2^p(y)}(h^{-1}(\sigma_B^p(y))) + l_1^{l_2^p(y)}(h^{-1}(y)).$$

We use Lemma 5.3 for p = 1 in the following lemma.

LEMMA 5.4. There exists  $N_h \in \mathbb{N}$  such that  $b_1(x) + b_2(h(x)) = N_h$  for all  $x \in X_A$ , and equivalently  $b_2(y) + b_1(h^{-1}(y)) = N_h$  for all  $y \in X_B$ .

Proof. By Lemma 5.3, we have

$$k_2^{l_1(x)}(h(x)) + l_2^{k_1(x)}(h(\sigma_A(x))) + 1 = k_2^{k_1(x)}(h(\sigma_A(x))) + l_2^{l_1(x)}(h(x))$$

so that

$$c_2^{k_1(x)}(h(\sigma_A(x))) + 1 = c_2^{l_1(x)}(h(x)).$$

By applying Lemma 5.2 for y = h(x) and  $n = k_1(x), l_1(x)$ , we have

$$k_1(x) + b_2(h(\sigma_A(x))) - b_2(\sigma_B^{k_1(x)}(h(\sigma_A(x)))) + 1 = l_1(x) + b_2(h(x)) - b_2(\sigma_B^{l_1(x)}(h(x))).$$

As  $\sigma_B^{k_1(x)}(h(\sigma_A(x))) = \sigma_B^{l_1(x)}(h(x))$ , we have

$$k_1(x) + b_2(h(\sigma_A(x))) + 1 = l_1(x) + b_2(h(x))$$

so that  $c_1(x) = b_2(h(\sigma_A(x))) - b_2(h(x)) + 1$ . Hence we have

$$b_1(x) - b_1(\sigma_A(x)) = b_2(h(\sigma_A(x))) - b_2(h(x)).$$

This implies that the function  $x \in X_A \to b_1(x) + b_2(h(x)) \in \mathbb{N}$  is  $\sigma_A$ -invariant, so that it is constant.

Assume that *A* and *B* are irreducible and satisfy condition (I). We may prove the following theorem.

THEOREM 5.5. Suppose that  $(X_A, \sigma_A) \sim _{\text{SCOE}} (X_B, \sigma_B)$ . Then their two-sided topological Markov shifts  $(\overline{X}_A, \overline{\sigma}_A)$  and  $(\overline{X}_B, \overline{\sigma}_B)$  are topologically conjugate.

*Proof.* By Lemma 5.1, the map  $\varphi_{b_1}: X_A \to X_B$  defined by  $\varphi_{b_1}(x) = \sigma_B^{b_1(x)}(h(x))$  satisfies (5.1). For  $\overline{x} = (x_i)_{i \in \mathbb{Z}} \in \overline{X}_A$  and  $j \in \mathbb{Z}$ , put  $\overline{x}(j) = x_{[j,\infty)} \in X_A$  and  $\overline{y}[j] = \varphi_{b_1}(\overline{x}(j)) \in X_B$ . It then follows that

$$\sigma_B(\overline{y}[j]) = \varphi_{b_1}(\sigma_A(\overline{x}(j))) = \varphi_{b_1}(\overline{x}(j+1)) = \overline{y}[j+1].$$

Hence we may define an element  $\overline{y} = (y_j)_{j \in \mathbb{Z}} \in \overline{X}_B$  such that  $\overline{y}_{[j,\infty)} = \overline{y}[j]$ . We set  $\overline{h}(\overline{x}) = \overline{y}$  so that  $\overline{h} : \overline{X}_A \to \overline{X}_B$  is a continuous map. Since  $(\overline{\sigma}_A(\overline{x}))(j) = x_{[j+1,\infty)} = \sigma_A(\overline{x}(j))$ , we have

$$[\overline{h}(\overline{\sigma}_A(\overline{x}))]_{[j,\infty)} = \varphi_{b_1}([\overline{\sigma}_A(\overline{x})](j)) = \varphi_{b_1}(\sigma_A(\overline{x}(j))) = [\overline{h}(\overline{x})]_{[j+1,\infty)} = [\overline{\sigma}_B(\overline{h}(\overline{x}))]_{[j,\infty)}$$
so that

$$\overline{h}(\overline{\sigma}_A(\overline{x})) = \overline{\sigma}_B(\overline{h}(\overline{x})), \quad \overline{x} \in \overline{X}_A.$$

This means that  $\overline{h}: \overline{X}_A \to \overline{X}_B$  is a sliding block code (see [8] for the definition of the sliding block code). One may similarly construct a sliding block code  $\overline{h}^{-1}: \overline{X}_B \to \overline{X}_A$  for the inverse  $h^{-1}: X_B \to X_A$  of h. We denote by  $\psi_{b_2}: X_B \to X_A$  the continuous map defined by  $\psi_{b_2}(y) = \sigma_A^{b_2(y)}(h^{-1}(y))$ , which satisfies  $\psi_{b_2}(\sigma_B(y)) = \sigma_A(\psi_{b_2}(y))$ ,  $y \in X_B$ . Then the map  $\overline{h}^{-1}: \overline{X}_B \to \overline{X}_A$  satisfies the equality  $(\overline{h}^{-1}(\overline{y}))_{[j,\infty)} = \psi_{b_2}(\overline{y}(j))$  for  $j \in \mathbb{Z}$ . It then follows that for  $j \in \mathbb{Z}$ 

$$\begin{split} (\overline{h}^{-1}(\overline{h}(\overline{x})))_{[j,\infty)} &= \psi_{b_2}(\varphi_{b_1}(\overline{x}(j))) = \psi_{b_2}(\sigma_B^{b_1(\overline{x}(j))}(h(\overline{x}(j)))) = \sigma_A^{b_1(\overline{x}(j))}(\psi_{b_2}(h(\overline{x}(j)))) \\ &= \sigma_A^{b_1(\overline{x}(j))}(\sigma_A^{b_2(h(\overline{x}(j)))}(h^{-1}(h(\overline{x}(j))))) = (\overline{\sigma}_A^{b_1(\overline{x}(j)) + b_2(h(\overline{x}(j)))}(\overline{x}))_{[j,\infty)}. \end{split}$$

Take the constant number  $N_h$  in the preceding lemma so that we have

$$(\overline{h}^{-1}(\overline{h}(\overline{x})))_{[j,\infty)} = (\overline{\sigma}_A^{N_h}(\overline{x}))_{[j,\infty)} \quad \text{for all } j \in \mathbb{Z}$$

and hence

$$\overline{h}^{-1}(\overline{h}(\overline{x})) = \overline{\sigma}_A^{N_h}(\overline{x}) \quad \text{for all } \overline{x} \in \overline{X}_A.$$

We thereby know that  $\overline{h}: \overline{X}_A \to \overline{X}_B$  is injective. Similarly we see

$$\overline{h}(\overline{h}^{-1}(\overline{y})) = \overline{\sigma}_B^{N_h}(\overline{y}) \quad \text{for all } \overline{y} \in \overline{X}_B$$

so that  $\overline{h}: \overline{X}_A \to \overline{X}_B$  is surjective and gives rise to a topological conjugacy between  $(\overline{X}_A, \overline{\sigma}_A)$  and  $(\overline{X}_B, \overline{\sigma}_B)$ .

We are assuming that *A* and *B* are irreducible and satisfy condition (I).

COROLLARY 5.6. Suppose that  $(X_A, \sigma_A) \sim (X_B, \sigma_B)$ . Then each is a finite factor of the other. In particular,  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are weakly conjugate.

*Proof.* Since the two-sided topological Markov shifts  $(\overline{X}_A, \overline{\sigma}_A)$  and  $(\overline{X}_B, \overline{\sigma}_B)$  are topologically conjugate, the assertion that each of their one-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  is a finite factor of the other comes from a general theory of symbolic dynamics ([7], Exercise 2). One also knows it from the equalities:  $\psi_{b_2} \circ \varphi_{b_1} = \sigma_A^{N_h}$  and  $\varphi_{b_1} \circ \psi_{b_2} = \sigma_B^{N_h}$ .

Let us denote by  $C(\overline{X}_A)$  the commutative  $C^*$ -algebra of complex valued continuous functions on  $\overline{X}_A$ . The homeomorphism  $\overline{\sigma}_A$  on  $\overline{X}_A$  naturally induces an automorhism  $\overline{\sigma}_A^*$  on  $C(\overline{X}_A)$  by  $\overline{\sigma}_A^*(f) = f \circ \overline{\sigma}_A^{-1}$  for  $f \in C(\overline{X}_A)$ .

COROLLARY 5.7. Suppose that  $(X_A, \sigma_A) \underset{\text{SCOE}}{\sim} (X_B, \sigma_B)$ . Then their  $C^*$ -crossed products are isomorphic:

$$C(\overline{X}_A) \times_{\overline{\sigma}_A^*} \mathbb{Z} \cong C(\overline{X}_B) \times_{\overline{\sigma}_B^*} \mathbb{Z}.$$

We note that the  $K_0$ -group  $K_0(C(\overline{X}_A) \times_{\overline{\sigma}_A^*} \mathbb{Z})$  of the  $C^*$ -algebra  $C(\overline{X}_A) \times_{\overline{\sigma}_A^*} \mathbb{Z}$  is isomorphic to the ordered group  $(\overline{H}^A, \overline{H}_+^A)$  (see Theorem 5.2 of [1], and Remark 3.10 of [15]).

Let  $\pi_A : \overline{X}_A \to X_A$  denote the surjection defined by  $\pi_A((x_n)_{n \in \mathbb{Z}}) = (x_n)_{n \in \mathbb{N}}$   $\in X_A$  for  $(x_n)_{n \in \mathbb{Z}} \in \overline{X}_A$ . The following proposition is a converse to Theorem 5.5.

PROPOSITION 5.8. Let  $h: X_A \to X_B$  be a homeomorphism such that there exist a topological conjugacy  $\bar{h}: (\overline{X}_A, \overline{\sigma}_A) \to (\overline{X}_B, \overline{\sigma}_B)$  as two-sided subshifts and continuous functions  $f_1: X_A \to \mathbb{Z}_+$ ,  $f_2: X_B \to \mathbb{Z}_+$  such that

$$\pi_B(\overline{h}(\overline{x})) = \sigma_B^{f_1(x)}(h(x)) \quad \text{for } \overline{x} \in \overline{X}_A,$$

$$\pi_A(\overline{h}^{-1}(\overline{y})) = \sigma_A^{f_2(y)}(h^{-1}(y)) \quad \text{for } \overline{y} \in \overline{X}_B,$$

where  $x = \pi_A(\overline{x}), y = \pi_B(\overline{y})$ . Then  $h: X_A \to X_B$  gives rise to a strongly continuous orbit homeomorhism. Hence we have  $(X_A, \sigma_A) \sim (X_B, \sigma_B)$ .

*Proof.* As 
$$\overline{h} \circ \overline{\sigma}_A = \overline{\sigma}_B \circ \overline{h}$$
 and  $\pi_B \circ \overline{\sigma}_B = \sigma_B \circ \pi_B$ , we have for  $\overline{x} \in \overline{X}_A$ 

$$\pi_B(\overline{h}(\overline{\sigma}_A(\overline{x}))) = \sigma_B(\pi_B(\overline{h}(\overline{x}))) = \sigma_B^{f_1(x)+1}(h(x)).$$

As  $\pi_A(\overline{\sigma}_A(\overline{x})) = \sigma_A(x)$ , the left hand side of the above equality goes to

$$\pi_B(\overline{h}(\overline{\sigma}_A(\overline{x}))) = \sigma_B^{f_1(\pi_A(\overline{\sigma}_A(\overline{x})))}(h(\pi_A(\overline{\sigma}_A(\overline{x})))) = \sigma_B^{f_1(\sigma_A(x))}(h(\sigma_A(x)))$$

so that

$$\sigma_B^{f_1(x)+1}(h(x)) = \sigma_B^{f_1(\sigma_A(x))}(h(\sigma_A(x))), \quad x \in X_A.$$

This implies that  $h: X_A \to X_B$  and similarly  $h^{-1}: X_B \to X_A$  give rise to strongly continuous orbit maps.

## 6. COCYCLE CONJUGACY

Let us denote by  $S_1, ..., S_N$  the generating partial isometries of the Cuntz–Krieger algebra  $\mathcal{O}_A$  satisfying

(6.1) 
$$\sum_{j=1}^{N} S_{j} S_{j}^{*} = 1, \quad S_{i}^{*} S_{i} = \sum_{j=1}^{N} A(i,j) S_{j} S_{j}^{*}, \quad i = 1, \dots, N.$$

For  $t \in \mathbb{R}/\mathbb{Z} = \mathbb{T}$ , the correspondence  $S_i \to \mathrm{e}^{2\pi\sqrt{-1}t}S_i$  gives rise to an automorphism of  $\mathcal{O}_A$  which we denote by  $\rho_t^A \in \mathrm{Aut}(\mathcal{O}_A)$ . The automorphisms yield an action of  $\mathbb{T}$  to  $\mathrm{Aut}(\mathcal{O}_A)$  which we call the gauge action. Let us denote by  $\mathcal{D}_A$  the  $C^*$ -subalgebra of  $\mathcal{O}_A$  generated by the projections of the form  $S_{i_1} \cdots S_{i_n} S_{i_n}^* \cdots S_{i_1}^*$ , which is canonically isomorphic to the commutative  $C^*$ -algebra  $C(X_A)$  by identifying the projection  $S_{i_1} \cdots S_{i_n} S_{i_n}^* \cdots S_{i_1}^*$  with the characteristic function  $\chi_{U_{i_1 \cdots i_n}} \in C(X_A)$  of the cylinder set  $U_{i_1 \cdots i_n}$  for the word  $i_1 \cdots i_n$ .

Throughout the section, we assume that  $(X_A, \sigma_A) \sim (X_B, \sigma_B)$  and fix a strongly continuous orbit homeomorphism  $h: (X_A, \sigma_A) \to (X_B, \sigma_B)$  and continuous functions  $k_1, l_1, b_1: X_A \to \mathbb{Z}_+$  and  $k_2, l_2, b_2: X_B \to \mathbb{Z}_+$  satisfying (4.2), (4.4) and (4.3), (4.5), respectively. As Lemma 5.4 requires the condition that A and B are irreducible and satisfy condition (I), we assume the condition on the matrices in the following two lemmas.

LEMMA 6.1. (i) 
$$b_1(x) - b_1(\sigma_A(x)) = -b_2(h(x)) + b_2(h(\sigma_A(x)))$$
 for  $x \in X_A$ . (ii)  $b_2(y) - b_2(\sigma_B(y)) = -b_1(h^{-1}(y)) + b_1(h^{-1}(\sigma_B(y)))$  for  $y \in X_B$ .

For 
$$i \in \{1,...,N\}$$
 and  $x = (x_n)_{n \in \mathbb{N}} \in X_A$ , we write  $ix = (i, x_1, x_2,...)$ .

LEMMA 6.2. For  $i \in \{1, ..., N\}$  and  $y \in X_B$  satisfying  $ih^{-1}(y) \in X_A$ , put  $z = ih^{-1}(y)$ . Then we have

(6.2) 
$$b_1(z) - b_1(\sigma_A(z)) = b_2(y) - b_2(h(z)).$$

*Proof.* Since  $h(\sigma_A(z)) = y$ , the desired equality comes from Lemma 6.1(i).

Recall that  $\rho^B$  stands for the gauge action on  $\mathcal{O}_B$ . Denote by  $U(\mathcal{O}_B)$  and  $U(\mathcal{D}_B)$  the group of unitaries of  $\mathcal{O}_B$  and that of  $\mathcal{D}_B$  respectively. A continuous map  $t \in \mathbb{R}/\mathbb{Z} = \mathbb{T} \to v_t \in U(\mathcal{O}_B)$  is called a one-cocycle for  $\rho^B$  if it satisfies  $v_{t+s} = v_t \rho_t^B(v_s), t, s \in \mathbb{T}$ . Then the map  $t \in \mathbb{T} \to \operatorname{Ad}(v_t) \circ \rho_t^B \in \operatorname{Aut}(\mathcal{O}_B)$  yields an action called a perturbed action of  $\rho^B$  by v. Since the function  $b_2$  is regarded as a positive element of  $\mathcal{D}_B$ , one may define unitaries  $u_t^{b_2} = \exp(2\pi\sqrt{-1}tb_2) \in U(\mathcal{D}_B), t \in \mathbb{T}$ . As  $\rho_s^B(u_t^{b_2}) = u_t^{b_2}$  for all  $s, t \in \mathbb{T}$ , the family  $\{u_t^{b_2}\}_{t \in \mathbb{T}}$  is a one-cocycle for  $\rho^B$ .

The following proposition is a generalization of Proposition 2.17 in [2].

PROPOSITION 6.3. Assume that A and B are irreducible and satisfy condition (I). Suppose that  $(X_A, \sigma_A) \underset{SCOE}{\sim} (X_B, \sigma_B)$ . Then there exists an isomorphism  $\Phi : \mathcal{O}_A \to \mathcal{O}_B$  such that

$$\Phi(\mathcal{D}_A) = \mathcal{D}_B$$
 and  $\Phi \circ \rho_t^A = \operatorname{Ad}(u_t^{b_2}) \circ \rho_t^B \circ \Phi$ ,  $t \in \mathbb{T}$ .

*Proof.* The proof below follows essentially the proof of Proposition 5.6 in [9]. For the sake of completeness, we give the proof in the following way. Let us denote by  $\mathfrak{H}_A$  (respectively  $\mathfrak{H}_B$ ) the Hilbert space with its complete orthonormal system  $\{e_x^A:x\in X_A\}$  (respectively  $\{e_y^B:y\in X_B\}$ ). Consider the partial isometries  $S_i^A$ ,  $i=1,\ldots,N$  on  $\mathfrak{H}_A$  defined by

(6.3) 
$$S_i^A e_x^A = \begin{cases} e_{ix}^A & \text{if } ix \in X_A, \\ 0 & \text{otherwise.} \end{cases}$$

Then the operators  $S_i^A$ ,  $i=1,\ldots,N$  are partial isometries satisfying the relations (6.1). For the  $M\times M$  matrix  $B=[B(i,j)]_{i,j=1}^M$ , we similarly define the partial isometries  $S_i^B$ ,  $i=1,\ldots,M$  on  $\mathfrak{H}_B$  satisfying the relations (6.1) for B. Hence one may identify the Cuntz–Krieger algebra  $\mathcal{O}_A$  (respectively  $\mathcal{O}_B$ ) with the  $C^*$ -algebra  $C^*(S_1^A,\ldots,S_N^A)$  (respectively  $C^*(S_1^B,\ldots,S_M^B)$ ) generated by the partial isometries  $S_1^A,\ldots,S_N^A$  (respectively  $S_1^B,\ldots,S_M^B$ ). For the continuous function  $k_1:X_A\to\mathbb{Z}_+$ , let  $K_1=\max\{k_1(x):x\in X_A\}$ . By adding  $K_1-k_1(x)$  to  $k_1(x)$  and  $k_1(x)$ , one may assume that  $k_1(x)=K_1$  for all  $k_1(x)=K_1$  Define the unitary  $k_1(x)=k_1(x$ 

$$U_h S_i^A U_h^* e_y^B = \begin{cases} e_{h(ih^{-1}(y))}^B & \text{if } y \in X_B^{(i)}, \\ 0 & \text{otherwise.} \end{cases}$$

For  $y \in X_B^{(i)}$ , put  $z = ih^{-1}(y) \in X_A$ . By the equality  $h(\sigma_A(z)) = y$  with (2.1), one has  $h(z) \in \sigma_B^{-l_1(z)}(\sigma_B^{k_1(z)}(y)) = \sigma_B^{-l_1(z)}(\sigma_B^{K_1}(y))$  and

(6.4) 
$$h(z) = (\mu_1(z), \dots, \mu_{l_1(z)}(z), y_{K_1+1}, y_{K_1+2}, \dots)$$

for some word  $(\mu_1(z),\ldots,\mu_{l_1(z)}(z))\in B_{l_1(z)}(X_B)$ . Define the constant number  $L_1=\max\{l_1(z):z=ih^{-1}(y),\,y\in X_B^{(i)}\}$ . The set

$$W^{(i)} = \{ (\mu_1(z), \dots, \mu_{l_1(z)}(z)) \in B_{l_1(z)}(X_B) : z = ih^{-1}(y), y \in X_B^{(i)} \}$$

of words is a finite subset of  $\bigcup_{j=0}^{L_1} B_j(X_B)$ . For a word  $\nu = (\nu_1, \dots, \nu_j) \in W^{(i)}$ , define the clopen set  $E_{\nu}^{(i)}$  in  $X_R^{(i)}$  by

$$E_{\nu}^{(i)} = \{ y \in X_R^{(i)} : \mu_1(z) = \nu_1, \dots, \mu_{l_1(z)}(z) = \nu_i, z = ih^{-1}(y) \}$$

so that  $X_B^{(i)} = \bigcup_{\nu \in W^{(i)}} E_{\nu}^{(i)}$ . Put the projection  $Q_{\nu}^{(i)} = \chi_{E_{\nu}^{(i)}}$  in  $\mathcal{D}_B$  so that  $\chi_{X_B^{(i)}} = \chi_{X_B^{(i)}}$ 

 $\sum_{\nu \in W^{(i)}} Q_{\nu}^{(i)} \text{ where } \chi_{E_{\nu}^{(i)}} \text{ and } \chi_{X_{B}^{(i)}} \text{ denote the characteristic functions on } X_{B} \text{ for } E_{\nu}^{(i)} \text{ and } X_{B}^{(i)} \text{ respectively. For } y \in X_{B}^{(i)} \text{ and } \nu \in W^{(i)}, \text{ we have } y \in E_{\nu}^{(i)} \text{ if and only if } Q_{\nu}^{(i)} e_{\nu}^{B} = e_{\nu}^{B}. \text{ By (6.4), we have }$ 

$$U_h S_i^A U_h^* e_y^B = e_{h(ih^{-1}(y))}^B = \sum_{\nu \in W^{(i)}} \sum_{\xi \in B_{V,\nu}(X_B)} S_{\nu}^B S_{\xi}^{B*} Q_{\nu}^{(i)} e_y^B \quad \text{for } y \in X_B^{(i)}$$

so that

$$U_h S_i^A U_h^* = \sum_{\nu \in W^{(i)}} \sum_{\xi \in B_{K_1}(X_B)} S_{\nu}^B S_{\xi}^{B^*} Q_{\nu}^{(i)}.$$

As  $Q_{\nu}^{(i)} \in \mathcal{D}_B$ , we have  $\mathrm{Ad}(U_h)(S_i^A) \in \mathcal{O}_B$  and hence  $\mathrm{Ad}(U_h)(\mathcal{O}_A) \subset \mathcal{O}_B$ . Since  $U_h^* = U_{h^{-1}}$ , we symmetrically have  $\mathrm{Ad}(U_h)(\mathcal{O}_A) = \mathcal{O}_B$ . By a straightforward calculation, the equality  $\mathrm{Ad}(U_h)(f) = f \circ h^{-1}$  for  $f \in \mathcal{D}_A$  follows from  $U_h e_x^A = e_{h(x)}^B$  so that we have  $\mathrm{Ad}(U_h)(\mathcal{D}_A) = \mathcal{D}_B$ .

We next show that  $\mathrm{Ad}(U_h)\circ \rho_t^A=\mathrm{Ad}(u_t^{b_2})\circ \rho_t^B\circ \mathrm{Ad}(U_h)$  for  $t\in \mathbb{T}.$  It follows that

$$(\mathrm{Ad}(u_t^{b_2}) \circ \rho_t^B \circ \mathrm{Ad}(U_h))(S_i^A)e_y^B = \sum_{\nu \in W^{(i)}} \sum_{\xi \in B_{K_1}(X_B)} u_t^{b_2} \rho_t^B (S_{\nu}^B S_{\xi}^{B*} Q_{\nu}^{(i)}) u_{-t}^{b_2} e_y^B.$$

Since  $Q_{\nu}^{(i)}e_y^B \neq 0$  if and only if  $Q_{\nu}^{(i)}e_y^B = e_y^B$  and  $\nu_1 = \mu_1(z), \dots, \nu_j = \mu_{l_1(z)}(z)$ . For  $y \in E_{\nu}^{(i)}$  with  $y_{[1,K_1]} = \xi$ , we have  $S_{\nu}^B S_{\xi}^{B*} Q_{\nu}^{(i)}e_y^B = e_{h(z)}^B = e_{h(i)}^B = e_{h(i)}^B$  so that

$$\begin{split} u_t^{b_2} \rho_t^B (S_{\nu}^B S_{\xi}^{B*} Q_{\nu}^{(i)}) u_{-t}^{b_2} e_y^B \\ &= \exp(2\pi \sqrt{-1} (|\nu| - |\xi| - b_2(y)) t) u_t^{b_2} S_{\nu}^B S_{\xi}^{B*} Q_{\nu}^{(i)} e_y^B \\ &= \exp(2\pi \sqrt{-1} (l_1(z) - k_1(z) - b_2(y)) t) u_t^{b_2} e_{h(ih^{-1}(y))}^B \\ &= \exp(2\pi \sqrt{-1} (l_1(z) - k_1(z) - b_2(y) + b_2(h(ih^{-1}(y)))) t) e_{h(ih^{-1}(y))}^B. \end{split}$$

Lemma 6.2 ensures us the equality  $b_2(y) - b_2(h(ih^{-1}(y))) = b_1(z) - b_1(\sigma_A(z))$  so that

$$l_1(z) - k_1(z) - b_2(y) + b_2(h(ih^{-1}(y))) = 1.$$

As  $e_{h(ih^{-1}(y))}^B = U_h S_i^A U_h^* e_y^B$ , we have

$$u_t^{b_2} \rho_t^B (S_{\nu}^B S_{\xi}^{B*} Q_{\nu}^{(i)}) u_{-t}^{b_2} e_{\nu}^B = \exp(2\pi \sqrt{-1}t) U_h S_i^A U_h^* e_{\nu}^B = \operatorname{Ad}(U_h) (\rho_t^A (S_i^A)) e_{\nu}^B.$$

Hence we have

$$\begin{split} (\mathrm{Ad}(u_t^{b_2}) \circ \rho_t^B \circ \mathrm{Ad}(U_h))(S_i^A) e_y^B &= \sum_{\nu \in W^{(i)}} \sum_{\xi \in B_{K_1}(X_B)} u_t^{b_2} \rho_t^B (S_{\nu}^B S_{\xi}^{B*} Q_{\nu}^{(i)}) u_{-t}^{b_2} e_y^B \\ &= \mathrm{Ad}(U_h) (\rho_t^A (S_i^A)) e_y^B \end{split}$$

so that

$$\operatorname{Ad}(u_t^{b_2}) \circ \rho_t^B \circ \operatorname{Ad}(U_h) = \operatorname{Ad}(U_h) \circ \rho_t^A \quad \text{for } t \in \mathbb{T}.$$

To prove the converse of the above proposition, we provide the following lemma.

LEMMA 6.4. For a unitary representation u of  $\mathbb{T}$  into  $\mathcal{D}_B$ , there exists a continuous function  $f_0 \in C(X_B, \mathbb{Z})$  such that  $u_t = \exp(2\pi \sqrt{-1}tf_0)$  for  $t \in \mathbb{T}$ .

*Proof.* For a unitary representation u of  $\mathbb{T}$  into  $\mathcal{D}_B$ , there exists a \*-homomorphism  $\varphi^u$  from the group  $C^*$ -algebra  $C^*(\mathbb{T})$  of  $\mathbb{T}$  to  $\mathcal{D}_B$  in a natural way. It induces a homomorphism  $\varphi^u_*: K_0(C^*(\mathbb{T})) \to K_0(\mathcal{D}_B)$  on their K-groups. Let  $\chi_{\mathrm{id}}$  denote the identity representation  $\chi_{\mathrm{id}}(s) = s, s \in \mathbb{T}$  of  $\mathbb{T}$ . As  $K_0(C^*(\mathbb{T})) = \bigoplus_{\chi \in \widehat{\mathbb{T}}} \mathbb{Z}$  and  $K_0(\mathcal{D}_B) = C(X_B, \mathbb{Z})$ , by putting  $f_0 = \varphi^u_*(\chi_{\mathrm{id}}) \in C(X_B, \mathbb{Z})$ , one has  $u_t = \exp(2\pi \sqrt{-1}tf_0)$  for all  $t \in \mathbb{T}$ .

We thus have the converse of the above proposition in the following way.

PROPOSITION 6.5. Assume that matrices A and B are irreducible and satisfy condition (I). If there exist a unitary representation u of  $\mathbb{T}$  into  $\mathcal{D}_B$  and an isomorphism  $\Phi: \mathcal{O}_A \to \mathcal{O}_B$  such that  $\Phi(\mathcal{D}_A) = \mathcal{D}_B$  and  $\Phi \circ \rho_t^A = \operatorname{Ad}(u_t) \circ \rho_t^B \circ \Phi$  for  $t \in \mathbb{T}$ , then  $(X_A, \sigma_A) \underset{SCOE}{\sim} (X_B, \sigma_B)$ .

*Proof.* Take  $f_0 \in C(X_B, \mathbb{Z})$  such that  $u_t = \exp(2\pi\sqrt{-1}tf_0)$ ,  $t \in \mathbb{T}$ . Represent the algebras  $\mathcal{O}_A$  on  $\mathfrak{H}_A$  and  $\mathcal{O}_B$  on  $\mathfrak{H}_B$  by (6.3). As the matrices A and B are irreducible and satisfy condition (I), the isomorphism  $\Phi: \mathcal{O}_A \to \mathcal{O}_B$  satisfying  $\Phi(\mathcal{D}_A) = \mathcal{D}_B$  induces a continuous orbit equivalence between  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  by [9]. Take a continuous orbit homeomorphism  $h: X_A \to X_B$  such that  $\Phi(f) = f \circ h^{-1}$  for  $f \in C(X_A)$ . Let  $U_h: \mathfrak{H}_A \to \mathfrak{H}_B$  be the unitary operator defined by  $U_h e_x^A = e_{h(x)}^B$  for  $x \in X_A$ . As in the proof of Proposition 6.3,  $\operatorname{Ad}(U_h): \mathcal{O}_A \to \mathcal{O}_B$  gives rise to an isomorphism such that  $\operatorname{Ad}(U_h)(f) = f \circ h^{-1}$  for  $f \in C(X_A)$ . The automorphism  $\alpha = \operatorname{Ad}(U_h)^{-1} \circ \Phi$  on  $\mathcal{O}_A$  satisfies  $\alpha|_{\mathcal{D}_A} = \operatorname{id}$ . By Theorem 6.5 (1) of [9], there exists a unitary one-cocycle  $V_\alpha$  in  $\mathcal{D}_A$  relative

to  $\alpha$  which satisfies  $\alpha(S_{\mu}) = V_{\alpha}(k)S_{\mu}$  for  $\mu \in B_k(X_A)$ . As  $V_{\alpha}(1) \in \mathcal{D}_A$  and  $\alpha(S_i) = V_{\alpha}(1)S_{i}, i = 1, ..., N$ , we see that

$$(\mathrm{Ad}(u_t) \circ \rho_t^B \circ \Phi)(S_i^A) = \mathrm{Ad}(U_h)(V_\alpha(1)) \cdot (\mathrm{Ad}(u_t) \circ \rho_t^B \circ \mathrm{Ad}(U_h))(S_i^A),$$
  
$$(\Phi \circ \rho_t^A)(S_i^A) = \mathrm{Ad}(U_h)(V_\alpha(1)) \cdot (\mathrm{Ad}(U_h) \circ \rho_t^A)(S_i^A).$$

Hence the equality

$$(\operatorname{Ad}(u_t) \circ \rho_t^B \circ \operatorname{Ad}(U_h))(S_i^A) = (\operatorname{Ad}(U_h) \circ \rho_t^A)(S_i^A), \quad i = 1, \dots, N$$

follows. Let  $k_1: X_A \to \mathbb{Z}_+$  and  $l_1: X_B \to \mathbb{Z}_+$  be continuous functions satisfying (1.1). For  $i=1,\ldots,N$  and  $y\in X_B^{(i)}$  put  $z=ih^{-1}(y)\in X_A$ . As in the proof of Proposition 6.3, one sees that

$$(\mathrm{Ad}(u_t) \circ \rho_t^B \circ \mathrm{Ad}(U_h))(S_i^A) e_y^B = \exp(2\pi\sqrt{-1}(l_1(z) - k_1(z) - f_0(y) + f_0(h(ih^{-1}(y))))t) e_{h(ih^{-1}(y))}^B$$

and

$$Ad(U_h)(\rho_t^A(S_i^A))e_y^B = \exp(2\pi\sqrt{-1}t)e_{h(ih^{-1}(y))}^B,$$

so that the equality

$$l_1(z) - k_1(z) - f_0(y) + f_0(h(ih^{-1}(y))) - 1 = 0$$

follows. By putting  $b_1(z) = f_0(h(z))$ , we have  $l_1(z) - k_1(z) = 1 + b_1(z) - b_1(\sigma_A(z))$  so that  $(X_A, \sigma_A) \underset{SCOF}{\sim} (X_B, \sigma_B)$ .

We note the following lemma.

LEMMA 6.6. Assume that matrices A and B are irreducible and satisfy condition (I). Let  $v_t \in U(\mathcal{O}_B)$ ,  $t \in \mathbb{T}$  be a one-cocycle for the gauge action  $\rho^B$  on  $\mathcal{O}_B$ . If there exists an isomorphism  $\Psi : \mathcal{O}_A \to \mathcal{O}_B$  such that  $\Psi(\mathcal{D}_A) = \mathcal{D}_B$  and  $\Psi \circ \rho_t^A = \operatorname{Ad}(v_t) \circ \rho_t^B \circ \Psi$  for  $t \in \mathbb{T}$ , then  $v_t$  belongs to  $\mathcal{D}_B$  and hence  $v_{t+s} = v_t v_s$ ,  $t, s \in \mathbb{T}$ .

*Proof.* For  $f \in \mathcal{D}_A$ , we have  $\Psi(\rho_t^A(f)) = v_t(\rho_t^B(\Psi(f)))v_t^*$ . As  $\rho_t^A(f) = f$  and  $\rho_t^B(\Psi(f)) = \Psi(f)$ , we see that  $\Psi(f)v_t = v_t\Psi(f)$ . Since the matrix B satisfies condition (I), the subalgebra  $\mathcal{D}_B$  is a maximal commutative  $C^*$ -subalgebra of  $\mathcal{O}_B$ . By  $\Psi(\mathcal{D}_A) = \mathcal{D}_B$  we see that the unitary  $v_t$  belongs to  $\mathcal{D}_B$ .

Consequently we have the following theorem.

THEOREM 6.7. Assume that matrices A and B are irreducible and satisfy condition (I). The following two assertions are equivalent:

- (i) One-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are strongly continuous orbit equivalent.
- (ii) There exist a unitary one-cocycle  $v_t \in \mathcal{O}_B$ ,  $t \in \mathbb{T}$  for the gauge action  $\rho^B$  on  $\mathcal{O}_B$  and an isomorphism  $\Phi : \mathcal{O}_A \to \mathcal{O}_B$  such that

$$\Phi(\mathcal{D}_A) = \mathcal{D}_B$$
 and  $\Phi \circ \rho_t^A = \operatorname{Ad}(v_t) \circ \rho_t^B \circ \Phi$ ,  $t \in \mathbb{T}$ .

As it is well-known that a cocycle conjugate covariant system of a locally compact abelian group yields a conjugate dual covariant system, we have the following corollary.

COROLLARY 6.8. Assume that matrices A and B are irreducible and satisfy condition (I). Suppose that  $(X_A, \sigma_A) \sim (X_B, \sigma_B)$ . Then the dual actions of their C\*-crossed products are isomorphic:

$$(\mathcal{O}_A \times_{\rho^A} \mathbb{T}, \widehat{\rho}^A, \mathbb{Z}) \cong (\mathcal{O}_B \times_{\rho^B} \mathbb{T}, \widehat{\rho}^B, \mathbb{Z}).$$

#### 7. EXAMPLES

**1.** Let *A* and *B* be the following matrices:

(7.1) 
$$A = \begin{bmatrix} 1 & 1 \\ 1 & 1 \end{bmatrix}, \quad B = \begin{bmatrix} 1 & 1 \\ 1 & 0 \end{bmatrix}.$$

They are both irreducible and satisfy condition (I). The one-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are continuously orbit equivalent as in [9]. This continuous orbit equivalence also comes from the fact that their Cuntz–Krieger algebras  $\mathcal{O}_A$  and  $\mathcal{O}_B$  are isomorphic and  $\det(\mathrm{id}-A)=\det(\mathrm{id}-B)$  by [11]. Since their Perron eigenvalues of A and of B are different, the topological entropy of their two-sided topological Markov shifts  $(\overline{X}_A, \overline{\sigma}_A)$  and  $(\overline{X}_B, \overline{\sigma}_B)$  are different so that they are not topologically conjugate as two-sided subshifts. Hence  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are not strongly continuously orbit equivalent.

**2.** If the one-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are topologically conjugate, one may take a homeomorphism  $h: X_A \to X_B$  such that  $k_1(x) = 0$ ,  $l_1(x) = 1$  for all  $x \in X_A$ , so that  $c_1(x) = 1$  for all  $x \in X_A$  and hence  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are strongly continuous orbit equivalent. We present an example of one-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  such that they are not topologically conjugate, but they are strongly continuous orbit equivalent. Let A and B be the following matrices:

(7.2) 
$$A = \begin{bmatrix} 1 & 1 \\ 1 & 1 \end{bmatrix}, \quad B = \begin{bmatrix} 1 & 1 & 0 \\ 1 & 0 & 1 \\ 1 & 0 & 1 \end{bmatrix}.$$

Both of them are irreducible and satisfy condition (I). Since the total column amalgamation of B is itself, their one-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are not topologically conjugate ([7], [17]). We have the following theorem.

THEOREM 7.1. The one-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are strongly continuous orbit equivalent.

We prove Theorem 7.1 as follows. Let us denote by  $\Sigma_A = \{\alpha, \beta\}$  the symbols of the shift space  $X_A$ , and similarly  $\Sigma_B = \{1, 2, 3\}$  those of  $(X_B, \sigma_B)$ , respectively. We note that

$$B_2(X_A) = \{(\alpha, \alpha), (\alpha, \beta), (\beta, \alpha), (\beta, \beta)\},\$$
  

$$B_2(X_B) = \{(1, 1), (1, 2), (2, 1), (2, 3), (3, 1), (3, 3)\}.$$

Define the block maps  $\Phi$  and  $\varphi$  by

$$\Phi(\alpha, \alpha) = (1, 1), \quad \Phi(\beta, \beta, \alpha) = (2, 1), \quad \Phi(\beta, \alpha, \alpha) = (3, 1), 
\Phi(\alpha, \beta) = (1, 2), \quad \Phi(\beta, \beta, \beta) = (2, 3), \quad \Phi(\beta, \alpha, \beta) = (3, 3)$$

and

$$\varphi(\alpha, \beta) = 2$$
,  $\varphi(\beta, \beta) = 3$ ,  $\varphi(\alpha, \alpha) = 1$ ,  $\varphi(\beta, \alpha) = 1$ .

For  $k, l \in \mathbb{Z}_+$ , we denote by  $\varphi_{\infty}^{[-k,l]}$  the sliding block code with memory k and anticipation l induced by the 2-block map  $\varphi : B_2(X_A) \to B_1(X_B)$  (see [8]). Define  $h : X_A \to X_B$  by setting for  $x = (x_n)_{n \in \mathbb{N}} \in X_A$ 

$$h(x_1, x_2, x_3, \dots) = \begin{cases} (\Phi(x_1, x_2), \varphi_{\infty}^{[0,1]}(x_2, x_3, \dots)) & \text{if } x_1 = \alpha, \\ (\Phi(x_1, x_2, x_3), \varphi_{\infty}^{[-1,0]}(x_3, x_4, \dots)) & \text{if } x_1 = \beta. \end{cases}$$

It is straightforward to see that h(x) belongs to  $X_B$  for all  $x \in X_A$ .

We set

$$l_{1}(x) = \begin{cases} 1 & \text{if } (x_{1}, x_{2}) = (\alpha, \alpha), \\ 4 & \text{if } (x_{1}, x_{2}) = (\alpha, \beta), \\ 2 & \text{if } (x_{1}, x_{2}) = (\beta, \alpha), \\ 3 & \text{if } (x_{1}, x_{2}) = (\beta, \beta), \end{cases} k_{1}(x) = \begin{cases} 0 & \text{if } (x_{1}, x_{2}) = (\alpha, \alpha), \\ 2 & \text{if } (x_{1}, x_{2}) = (\alpha, \beta), \\ 2 & \text{if } (x_{1}, x_{2}) = (\beta, \alpha), \\ 2 & \text{if } (x_{1}, x_{2}) = (\beta, \beta), \end{cases}$$

so that we have

$$\sigma_B^{k_1(x)}(h(\sigma_A(x))) = \sigma_B^{l_1(x)}(h(x))$$
 for  $x \in X_A$ .

Define  $b_1: X_A \to \mathbb{N}$  by

$$b_1(x) = \begin{cases} 2 & \text{if } x_1 = \alpha, \\ 1 & \text{if } x_1 = \beta, \end{cases}$$

so that  $c_1(x) = 1 + b_1(x) - b_1(\sigma_A(x))$ ,  $x \in X_A$ . This implies the following lemma.

LEMMA 7.2.  $h: X_A \to X_B$  is a strongly continuous orbit map.

We next construct the inverse of h. Define the block maps  $\Psi$  and  $\psi$  by

$$\Psi(1,1) = (\alpha, \alpha), \quad \Psi(2,1) = (\beta, \beta, \alpha), \quad \Psi(3,1) = (\beta, \alpha, \alpha),$$
  
 $\Psi(1,2) = (\alpha, \beta), \quad \Psi(2,3) = (\beta, \beta, \beta), \quad \Psi(3,3) = (\beta, \alpha, \beta),$ 

and

$$\psi(1) = \alpha$$
,  $\psi(2) = \beta$ ,  $\psi(3) = \beta$ .

For  $k,l\in\mathbb{Z}_+$ , we denote by  $\psi_\infty^{[-k,l]}$  the sliding block code with memory k and anticipation l induced by the 1-block map  $\psi: B_1(X_A) \to B_1(X_B)$ . Define g: $X_B \to X_A$  by setting for  $y = (y_n)_{n \in \mathbb{N}} \in X_B$ 

$$g(y_1, y_2, y_3, y_4, \dots) = \begin{cases} (\Psi(y_1, y_2), \psi_{\infty}^{[0,0]}(y_3, y_4, \dots)) & \text{if } y_1 = 1, \\ (\Psi(y_1, y_2), \psi_{\infty}^{[-1,-1]}(y_3, y_4, \dots)) & \text{if } y_1 = 2, 3. \end{cases}$$

We set

$$l_2(y) = \begin{cases} 3 & \text{if } (y_1, y_2) = (1, 1), (1, 2), \\ 4 & \text{if } (y_1, y_2) = (2, 1), (2, 3), (3, 1), (3, 3), \end{cases}$$

$$k_2(y) = \begin{cases} 2 & \text{if } (y_1, y_2) = (1, 1), (2, 1), (3, 1), \\ 3 & \text{if } (y_1, y_2) = (1, 2), (2, 3), (3, 3), \end{cases}$$

so that we have

$$\sigma_A^{k_2(y)}(g(\sigma_B(y))) = \sigma_A^{l_2(y)}(g(y))$$
 for  $y \in X_B$ .

Define  $b_2: X_B \to \mathbb{N}$  by

$$b_2(y) = \begin{cases} 1 & \text{if } y_1 = 1, \\ 2 & \text{if } y_1 = 2, 3, \end{cases}$$

so that  $c_2(y) = 1 + b_2(y) - b_2(\sigma_B(y)), y \in X_B$ . This implies the following lemma.

LEMMA 7.3.  $g: X_B \to X_A$  is a strongly continuous orbit map.

We next show that *g*, *h* are inverses to each other.

For  $x_1 = \alpha$ , we see

$$\Psi(\Phi(\alpha, x_2)) = \begin{cases}
\Psi(1, 1) = (\alpha, \alpha) & \text{if } x_2 = \alpha, \\
\Psi(1, 2) = (\alpha, \beta) & \text{if } x_2 = \beta,
\end{cases}$$

so that  $\Psi(\Phi(x_1, x_2)) = (x_1, x_2)$ .

For  $x_1 = \beta$ , we see

$$\Psi(\Phi(\beta, x_2, x_3)) = \begin{cases}
\Psi(2, 1) = (\beta, \beta, \alpha) & \text{if } (x_2, x_3) = (\beta, \alpha), \\
\Psi(2, 3) = (\beta, \beta, \beta) & \text{if } (x_2, x_3) = (\beta, \beta), \\
\Psi(3, 1) = (\beta, \alpha, \alpha) & \text{if } (x_2, x_3) = (\alpha, \alpha), \\
\Psi(3, 3) = (\beta, \alpha, \beta) & \text{if } (x_2, x_3) = (\alpha, \beta),
\end{cases}$$

so that  $\Psi(\Phi(x_1, x_2, x_3)) = (x_1, x_2, x_3)$ . It is easy to see that the equalities

$$\psi(\varphi(\alpha, x_1, x_2, \dots)) = (x_1, x_2, \dots),$$
  
$$\psi(\varphi(\beta, x_1, x_2, \dots)) = (x_1, x_2, \dots),$$

hold so that  $\psi \circ \varphi = \sigma_A$  on  $X_A$ .

LEMMA 7.4. 
$$g(h(x)) = x$$
 for  $x \in X_A$ .

*Proof.* It follows that

$$g(h(x_1, x_2, x_3, \dots)) = \begin{cases} g(\Phi(x_1, x_2), \varphi(x_2, x_3, \dots)) & \text{if } x_1 = \alpha, \\ g(\Phi(x_1, x_2, x_3), \varphi(x_3, x_4, \dots)) & \text{if } x_1 = \beta, \end{cases}$$

$$= \begin{cases} (\Psi(\Phi(x_1, x_2)), \psi(\varphi(x_2, x_3, \dots))) & \text{if } x_1 = \alpha, \\ (\Psi(\Phi(x_1, x_2, x_3)), \psi(\varphi(x_3, x_4, \dots))) & \text{if } x_1 = \beta, \end{cases}$$

$$= (x_1, x_2, x_3, x_4, \dots). \quad \blacksquare$$

We finally prove that h(g(y)) = y for all  $y = (y_n)_{n \in \mathbb{N}} \in X_B$ . It is direct to see that

$$\Phi(\Psi(y_1, y_2)) = (y_1, y_2)$$
 for  $(y_1, y_2) \in B_2(X_B)$ .

We have

$$\varphi(\alpha, \psi(y_3, y_4, \dots)) = (y_3, y_4, \dots)$$
 if  $y_2 = 1$ ,  
 $\varphi(\beta, \psi(y_3, y_4, \dots)) = (y_3, y_4, \dots)$  if  $y_2 = 2, 3$ .

We set  $g(y) = (x_n)_{n \in \mathbb{N}} \in X_A$ . As

$$(x_1, x_2) = \begin{cases} (\alpha, \alpha) & \text{if } (y_1, y_2) = (1, 1), \\ (\alpha, \beta) & \text{if } (y_1, y_2) = (1, 2), \end{cases}$$

$$(x_1, x_2, x_3) = \begin{cases} (\beta, \beta, \alpha) & \text{if } (y_1, y_2) = (2, 1), \\ (\beta, \beta, \beta) & \text{if } (y_1, y_2) = (2, 3), \\ (\beta, \alpha, \alpha) & \text{if } (y_1, y_2) = (3, 1), \\ (\beta, \alpha, \beta) & \text{if } (y_1, y_2) = (3, 3), \end{cases}$$

we have

$$h(g(y)) = h(\Psi(y_1, y_2), \psi(y_3, y_4, \dots))$$

$$= \begin{cases} (\Phi(\Psi(y_1, y_2)), \varphi(x_2, \psi(y_3, y_4, \dots))) & \text{if } (y_1, y_2) = (1, 1), (1, 2), \\ (\Phi(\Psi(y_1, y_2)), \varphi(x_3, \psi(y_3, y_4, \dots))) & \text{if } (y_1, y_2) = (2, 1), (2, 3), (3, 1), (3, 3) \\ = (y_1, y_2, y_3, y_4, \dots). \end{cases}$$

Hence h(g(y)) = y for  $y \in X_B$  so that  $g = h^{-1}$ . We get  $(X_A, \sigma_A) \underset{SCOF}{\sim} (X_B, \sigma_B)$ .

**3.** We finally present an example of two irreducible matrices with entries in  $\{0,1\}$  whose two-sided topological Markov shifts are topologically conjugate, but whose one-sided topological Markov shifts are not strongly continuous orbit equivalent. Let A and B be the following matrices:

(7.3) 
$$A = \begin{bmatrix} 1 & 1 & 1 \\ 1 & 1 & 1 \\ 1 & 0 & 0 \end{bmatrix}, \quad B = A^{t} = \begin{bmatrix} 1 & 1 & 1 \\ 1 & 1 & 0 \\ 1 & 1 & 0 \end{bmatrix}.$$

They are irreducible and satisfy condition (I). Since the row amalgamation of A and the column amalgamation of B are both  $\begin{bmatrix} 2 & 1 \\ 1 & 0 \end{bmatrix}$ , the two-sided topological Markov shifts  $(\overline{X}_A, \overline{\sigma}_A)$  and  $(\overline{X}_B, \overline{\sigma}_B)$  are topologically conjugate (cf. [7]). We however know that  $\mathcal{O}_A \cong \mathcal{O}_3$  and  $\mathcal{O}_B \cong \mathcal{O}_3 \otimes M_2(\mathbb{C})$  ([3]). Hence their Cuntz–Krieger algebras are not isomorphic so that the one-sided topological Markov shifts  $(X_A, \sigma_A)$  and  $(X_B, \sigma_B)$  are not continuously orbit equivalent.

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