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Let  $R$  be a Noetherian local ring of dimension  $d$ . Let  $\underline{x} = x_1, \dots, x_d$  be a system of parameters, that is  $\text{ht}(\underline{x}) = d$ . Let  $\underline{y} = y_1, \dots, y_d$  be a sequence such that  $(\underline{y}) \subset (\underline{x})$  and let  $A$  be a matrix such that  $\underline{y} = A\underline{x}$ . Dutta and Roberts give a criterion for when  $(\underline{y})$  is also a system of parameters in a Cohen–Macaulay local ring. More specifically they show that the sequence  $\underline{y}$  is a system of parameters if and only if the map  $R/(\underline{x}) \xrightarrow{\cdot \det A} R/(\underline{y})$  induced by multiplication by  $\det A$  is injective. We will discuss necessary and sufficient conditions for when the sequence  $\underline{y}$  is a system of parameters without the assumption that the ring is Cohen-Macaulay. This is joint work with Craig Huneke. (Received September 07, 2009)