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1. Introduction. We define the Bernoulli numbers of order k by means of [3, Chapter 6]

$$\left(\frac{t}{e^t - 1}\right)^k = \sum_{m=0}^{\infty} \frac{t^m}{m!} B_m^{(k)} \qquad (|t| < 2\pi);$$

in particular, $B_m = B_m^{(1)}$ denotes the ordinary Bernoulli number. Not much seems to be known about divisibility properties of $B_m^{(k)}$. Using different notation, S. Wachs [4] proved a result which may be stated in the form

(1.1)
$$B_{p+2}^{(p+1)} \equiv 0 \pmod{p^2},$$

where p is a prime > 3. In attempting to simplify Wachs' proof, the writer found the stronger result

(1.2)
$$B_{p+2}^{(p+1)} \equiv 0 \pmod{p^3}$$
 $(p > 3).$

We remark that $B_5^{(4)} = -9$.

The proof of (1.2) depends on some well-known properties of the Bernoulli numbers and factorial coefficients; in particular, we make use of some theorems of Glaisher and Nielsen. The necessary formulas are collected in $\S 2$; the proof of (1.2) is given in $\S 3$. In $\S 4$ we prove

(1.3)
$$B_p^{(p)} \equiv \frac{1}{2} p^2 \pmod{p^3}$$
 $(p \ge 3);$

the proon of this result is somewhat simpler than that of (1.2). For the residue of $B_p^{(p)}$ (mod p^4), see (4.5) below. In §5 we prove several formulas of a similar nature (p > 3):

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(1.4)
$$B_{p+1}^{(p)} \equiv -p \frac{B_{p+1}}{p+1} + \frac{1}{24} p^2 \pmod{p^3},$$

(1.5)
$$B_{p+2}^{(p)} \equiv p^2 \frac{B_{p+1}}{p+1} \pmod{p^4},$$

(1.6)
$$B_{p+1}^{(p+1)} \equiv \frac{B_{p+1}}{p+1} - \frac{1}{24} p \pmod{p^2}.$$

In $\S 6$ we discuss the number $B_m^{(p)}$ for arbitrary m; this requires the consideration of a number of cases. In particular, we mention the following special results (p > 3):

(1.7)
$$B_{p^r}^{(p)} \equiv -\frac{1}{2} p^{r+1} (p-1) B_{p^{r-1}} \pmod{p^{r+2}}$$

for r > 1;

(1.8)
$$B_m^{(p)} \equiv \frac{1}{2} p(p-1) B_{m-1} \pmod{p^{r+2}}$$

for $m \equiv 1 \pmod{p^r(p-1)}$.

It also follows from the results of §6 that $B_m^{(p)}$ is integral (mod p), $p \ge 3$, unless $m \equiv 0 \pmod{p-1}$ and $m \equiv 0$ or $p-1 \pmod{p}$, in which case $pB_m^{(p)}$ is integral.

The number $B_m^{(p+1)}$ requires a more detailed discussion than $B_m^{(p)}$; this will be omitted from the present paper. However, we note the special formula

$$(1.9) B_{p^r}^{(p+1)} \equiv p^r \left\{ \frac{1}{2} p(p+1) \frac{B_{p^r-1}}{p^r-1} + p! \frac{B_{p^r-p}}{p^r-p} \right\} (mod p^{r+2})$$

for p > 3, r > 1. The residue (mod p^{r+3}) can be specified.

2. Some preliminary results. We first state a number of formulas involving $B_m^{(k)}$ which may be found in [3, Chapter 6].

(2.1)
$$B_m^{(k+1)} = (k+1) \begin{pmatrix} m \\ k+1 \end{pmatrix} \sum_{s=0}^k (-1)^{k-s} \begin{pmatrix} k \\ s \end{pmatrix} B_s^{(k+1)} \frac{B_{m-s}}{m-s},$$

(2.2)
$$(x-1)(x-2)\cdots(x-m) = \sum_{s=0}^{m} {m \choose s} B_s^{(m+1)} x^{m-s}.$$

We shall require the special values

$$(2.3) B_1^{(k)} = -\frac{1}{2}k, B_2^{(k)} = \frac{1}{12}k(3k-1), B_3^{(k)} = -\frac{1}{8}k^2(k-1).$$

If we define the factorial coefficients by means of

$$(x + 1) \cdots (x + m - 1) = \sum_{s=0}^{m-1} C_s^{(m)} x^{m-1-s},$$

we see at once that

$$(2.4) (-1)^s {m \choose s} B_s^{(m+1)} = C_s^{(m+1)}.$$

We have also the recurrence formula

$$(2.5) C_s^{(m+1)} = C_s^{(m)} + mC_{s-1}^{(m)}.$$

In the next place [1, p. 325; 2, p. 328] for p a prime > 3,

(2.6)
$$C_{2r}^{(p)} \equiv -p \frac{B_{2r}}{2r} \pmod{p^2}$$
 $(2 \leq 2r \leq p-3),$

(2.7)
$$C_{2r+1}^{(p)} \equiv p^2 \frac{(2r+1)B_{2r}}{4r} \pmod{p^3} \qquad (r \ge 1),$$

(2.8)
$$C_{p-1}^{(p)} = (p-1)! \equiv p(-1 + B_{p-1}) \pmod{p^2}.$$

It follows immediately from (2.8) and Wilson's theorem that

(2.9)
$$p(p+1)B_{p-1} \equiv (p-1)! \pmod{p^2}$$
.

We shall require the following special case of Kummer's congruence [2, Chapter 14]:

(2.10)
$$\frac{B_{m+p-1}}{m+p-1} \equiv \frac{B_m}{m} \pmod{p} \qquad (p-1 \nmid m);$$

also, the Staudt-Clausen theorem [3, 32] which we quote in the following form:

$$(2.11) pB_m \equiv -1 \pmod{p} (p-1 \mid m).$$

A formula of a different sort that will be used is [3, p.146, formula (83)]

$$B_m = -\frac{1}{m} \sum_{s=1}^m (-1)^s \binom{m}{s} B_s B_{m-s}.$$

In particular, replacing m by 2m, this becomes

$$(2.12) (2m+1) B_{2m} + \sum_{t=1}^{m-1} {2m \choose 2t} B_{2t} B_{2m-2t} = 0$$

provided m > 1, a formula due to Euler. The formula [3, p. 145]

(2.13)
$$B_m^{(k+1)} = \left(1 - \frac{m}{k}\right) B_m^{(k)} - m B_{m-1}^{(k)}$$

will also be employed. In particular, we note that

$$(2.14) B_m^{(m+1)} = (-1)^m m!$$

3. Proof of (1.2). Let p be a prime > 3. In (2.1), taking k = p, m = p + 2, we get

$$B_{p+2}^{(p+1)} = (p+1)(p+2)\sum_{s=0}^{p} (-1)^{p-s} \binom{p}{s} \frac{B_{p+2-s}}{p+2-s} B_s^{(p+1)}$$

(3.1)
$$= (p+1) (p+2) \sum_{t=0}^{(p-1)/2} {p \choose 2t+1} \frac{B_{p+1-2t}}{p+1-2t} B_{2t+1}^{(p+1)}$$

$$= (p+1) (p+2) A,$$

say. We break the sum A into several parts:

(3.2)
$$A = u_0 + u_1 + \sum_{t=2}^{(p-3)/2} u_t + u_{(p-1)/2},$$

where

$$u_{t} = \begin{pmatrix} p \\ 2t+1 \end{pmatrix} B_{2t+1}^{(p+1)} \quad \frac{B_{p+1-2t}}{p+1-2t} \qquad (0 \le t \le p-1).$$

Then by (2.2) and (2.3) we have

(3.3)
$$u_0 = pB_1^{(p+1)} \frac{B_{p+1}}{p+1} = -\frac{1}{2} pB_{p+1};$$

and

(3.4)
$$u_{(p-1)/2} = \frac{1}{2} B_2 B_p^{(p+1)} = -\frac{1}{12} p!$$

by (2.14). As for u_1 we have, by (2.3),

$$\binom{p}{3}B_3^{(p+1)} = -\frac{1}{48}p^2(p+1)^2(p-1)(p-2)$$

$$= -\frac{1}{48}(p^3 + 2p^2) \pmod{p^4};$$

thus, by (2.8),

$$u_1 \equiv -\frac{1}{48} (p^2 + 2p) \frac{pB_{p-1}}{p-1} \equiv -\frac{1}{48} (p^2 + 2p) \frac{(p-1)!}{p^2 - 1}$$

(3.5)
$$\equiv \frac{1}{48} (p^2 + 2p) (p-1)! \pmod{p^3}.$$

In the next place, by (2.4) and (2.5),

$$\begin{pmatrix} p \\ 2t+1 \end{pmatrix} B_{2t+1}^{(p+1)} = -C_{2t+1}^{(p+1)} = -C_{2t+1}^{(p)} - pC_{2t}^{(p)}$$

$$= -p^2 \left(\frac{2t+1}{4t} - \frac{1}{2t} \right) B_{2t}$$

$$= -p^2 \frac{2t-1}{4t} B_{2t} \pmod{p^3}$$

for $2 \le t \le (p-3)/2$. Hence

$$u_t \equiv p^2 \frac{B_{2t}}{4t} B_{p+1-2t} \pmod{p^3},$$

so that

(3.6)
$$\sum_{t=2}^{(p-3)/2} u_t \equiv p^2 \sum_{t=2}^{(p-3)/2} \frac{1}{4t} B_{2t} B_{p+1-2t} \pmod{p^3}.$$

On the other hand, by (2.12),

$$(p+2) B_{p+1} + \sum_{t=1}^{(p-1)/2} {p+1 \choose 2t} B_{2t} B_{p+1-2t} = 0,$$

which implies

$$(p+2)\,B_{p+1} + \frac{1}{6}\,p(p+1)\,B_{p-1} \equiv p(p+1)\,\sum_{2}^{(p-3)/2}\,\frac{B_{2\,t}}{2t}\,\frac{B_{p+1-2\,t}}{p+1-2t}$$

(3.61)
$$\equiv 2p \sum_{2}^{(p-3)/2} \frac{1}{2t} B_{2t} B_{p+1-2t} \pmod{p^2};$$

the last congruence is a consequence of

$$\frac{1}{2t} + \frac{1}{p+1-2t} \equiv \frac{1}{2t(p+1-2t)} \pmod{p}.$$

Now using (3.6) we see that

$$\sum_{2}^{(p-3)/2} u_{t} \equiv \frac{1}{4} p(p+2) B_{p+1} + \frac{1}{24} p^{2}(p+1) B_{p-1}$$

$$(3.7)$$

$$\equiv \frac{1}{4} p(p+2) B_{p+1} + \frac{1}{24} p(p-1)! \pmod{p^{3}}$$

by (2.9). Collecting from (3.3), (3.4), (3.5), and (3.7) we get, after some simplification,

$$A = \frac{1}{4} p^2 B_{p+1} + \frac{1}{48} p^2 (p-1)!$$

$$\equiv \frac{1}{4} p^2 \left(\frac{B_{p+1}}{p+1} - \frac{B_2}{2} \right) + \frac{1}{48} p^2 + \frac{1}{48} p^2 (p-1)!$$

$$\equiv 0 \pmod{p^3}$$

by (2.10). Therefore, by (3.1), $B_{p+2}^{(p+1)} \equiv 0 \pmod{p^3}$. It would be of interest to determine the residue of $B_{p+2}^{(p+1)} \pmod{p^4}$. We have already noted that $B_5^{(4)} \not\equiv 0 \pmod{3^3}$; for small p at least, it can be verified that $B_{p+2}^{(p+1)} \not\equiv 0 \pmod{p^4}$.

4. **Proof of (1.3).** We now take m = p > 3, k = p - 1 in (2.1), so that

$$B_p^{(p)} = p \sum_{s=0}^{p-1} (-1)^s {p-1 \choose s} \frac{B_{p-s}}{p-s} B_s^{(p)}$$

$$(4.1) = p \left\{ \frac{1}{2} p B_{p-1} - \frac{1}{2} (p-1)! - \sum_{t=1}^{(p-3)/2} {p-1 \choose 2t+1} \frac{B_{p-1-2t}}{p-1-2t} B_{2t+1}^{(p)} \right\}$$

by (2.3) and (2.4). Now, again using (2.4), we have

Hence, the sum Q in the right member of (4.1) satisfies $Q \equiv 0 \pmod{p^2}$; more precisely, we see that

(4.2)
$$Q \equiv p^2 \sum_{t=1}^{(p-3)/2} \frac{1}{4t} B_{2t} B_{p-1-2t} \pmod{p^3},$$

to which we return presently. Thus, it is clear that (4.1) reduces to

$$B_p^{(p)} \equiv \frac{p}{2} (pB_{p-1} - (p-1)!) \pmod{p^3}.$$

But by (2.8) this implies

(4.3)
$$B_p^{(p)} \equiv \frac{1}{2} p^2 \pmod{p^3}.$$

Since $B_3^{(3)} = -9/4 \equiv 9/2 \pmod{27}$, (4.3) holds for $p \ge 3$.

To determine the residue of $B_p^{(p)}$ (mod p^4) we make use of [2, p. 366, formula (10)],

(4.4)
$$\sum_{t=1}^{(p-3)/2} \frac{1}{2t} B_{2t} B_{p-1-2t} \equiv \frac{1}{p} (W_p - K_p) - W_p \pmod{p},$$

where W_p , K_p are defined by

$$(p-1)! + 1 = pW_p, \quad a^{p-1} - 1 = pk(a)$$
 $(p \nmid a),$ $K_p = k(1) + k(2) + \dots + k(p-1).$

Then, by (4.1) and (4.2),

$$B_p^{(p)} \equiv \frac{1}{2} p \left\{ p R_{p-1} + 1 - p K_p - p^2 W_p \right\} \pmod{p^4};$$

since $W_p \equiv K_p \pmod{p}$, this may also be put in the form

(4.5)
$$B_p^{(p)} \equiv \frac{1}{2} p^2 \left\{ B_{p-1} + \frac{1}{p} - (p+1) K_p \right\} \pmod{p^4}.$$

That (4.5) includes (4.3) is easily verified.

5. **Proof of** (1.4), (1.5), (1.6). In the remainder of the paper let p > 3. In (2.13) take k = p, m = p + 2; then

$$B_{p+2}^{(p+1)} = \left(1 - \frac{p+2}{p}\right) B_{p+2}^{(p)} - (p+2) B_{p+1}^{(p)}.$$

Therefore, by (1.2),

(5.1)
$$\frac{2}{p} B_{p+2}^{(p)} + (p+2) B_{p+1}^{(p)} \equiv 0 \pmod{p^3}.$$

Now take k = p - 1, m = p + 2 in (2.1), so that

$$B_{p+2}^{(p)} = p \binom{p+2}{p} \sum_{s=0}^{p-1} (-1)^s \binom{p-1}{s} B_s^{(p)} \frac{B_{p+2-s}}{p+2-s} .$$

Clearly only odd values of s need be considered; we get, using (2.4),

$$B_{p+2}^{(p)} = (p+2) \binom{p+1}{p-1} \sum_{t=0}^{(p-3)/2} C_{2t+1}^{(p)} \frac{B_{p+1-2t}}{p+1-2t}$$

$$\equiv (p+2) \binom{p+1}{p-1} \left(-\frac{1}{2} p \frac{B_{p+1}}{p+1} + \frac{1}{8} p^2 \frac{B_{p-1}}{p-1} \right) \pmod{p^3}$$

by (2.3) and (2.7); next, by (2.9) and (2.10), we get

(5.2)
$$B_{p+2}^{(p)} \equiv \frac{1}{12} p^2 \pmod{p^3}.$$

In view of (5.1) we have also

(5.3)
$$B_{p+1}^{(p)} \equiv -\frac{1}{12} p \pmod{p^2}.$$

However, (5.2) and (5.3) do not imply (5.1) but only the weaker result with modulus p^2 .

To improve these results we follow the method of \$3. Thus

(5.4)
$$B_{p+1}^{(p)} = p(p+1) \sum_{s=0}^{(p-1)/2} C_{2s}^{(p)} \frac{B_{p+1-2s}}{p+1-2s} = p(p+1) A,$$

and

$$A = \frac{B_{p+1}}{p+1} + C_2^{(p)} \frac{B_{p-1}}{p-1} + \sum_{t=0}^{(p-3)/2} C_{2t}^{(p)} \frac{B_{p+1-2t}}{p+1-2t} + \frac{1}{12} (p-1)!.$$

But, by (3.61),

$$\sum_{t=2}^{(p-3)/2} C_{2t}^{(p)} \frac{B_{p+1-2t}}{p+1-2t} = -p \sum_{2}^{(p-3)/2} \frac{B_{2t}}{2t} \frac{B_{p+1-2t}}{p+1-2t}$$

$$= -\frac{p+2}{p+1} B_{p+1} - \frac{1}{6} pB_{p-1} \pmod{p^2},$$

so that after some simplification we get

$$A \equiv -\frac{B_{p+1}}{p+1} + \frac{1}{8} p \pmod{p^2},$$

and therefore, by (5.4) and (2.10),

(5.5)
$$B_{p+1}^{(p)} \equiv -p \frac{B_{p+1}}{p+1} + \frac{1}{24} p^2 \pmod{p^3}.$$

In view of (5.1) this implies

(5.6)
$$B_{p+2}^{(p)} \equiv p^2 \frac{B_{p+1}}{p+1} \pmod{p^4}.$$

That (5.5) and (5.6) include (5.3) and (5.2) is evident; also (5.5) and (5.6) imply (1.2).

We remark also that using (2.13), (5.5), and (1.3) we get

(5.7)
$$B_{p+1}^{(p+1)} \equiv \frac{B_{p+1}}{p+1} - \frac{1}{24} p \pmod{p^2}.$$

6. Discussion of $B_m^{(p)}$. Let first m > p be odd, so that (2.1) implies

(6.1)
$$B_m^{(p)} = p \binom{m}{p} \sum_{t=0}^{(p-3)/2} C_{2t+1}^{(p)} \frac{B_{m-1-2t}}{m-1-2t}.$$

Now let $m \equiv a \pmod p$, $0 \le a < p$; $m \equiv b \pmod p = 1$, $0 \le b . Also, let <math>p^r \mid m - a$, $p^{r+1} \not\mid m - a$, so that the binomial coefficient $\binom{m}{p}$ is divisible by exactly p^{r-1} . Clearly b is odd. Now by a well-known theorem [2, p. 252], if $a \ne b$, the quotient $B_{m-a}/(m-a)$ is integral (mod p). Thus, by (2.7), the right member of (6.1), except for the terms corresponding to t = 0, (b-1)/2, is a multiple of p^{r+2} . As for the exceptional terms

(6.2)
$$u_1 = p \binom{m}{p} C_1^{(p)} \frac{B_{m-1}}{m-1}, \quad u_b = p \binom{m}{p} C_b^{(p)} \frac{B_{m-b}}{m-b},$$

there are several possibilities.

- (i) Suppose b=1, so that the two terms in (6.2) coincide. Then if $a \neq 1$, we see that the term in question is exactly divisible by p^r . On the other hand if a=1, the term is integral (mod p) but not divisible by p.
- (ii) If $b \neq 1$, u_1 and u_b in (6.2) are distinct. There are several cases to consider. If a = b, then u_1 is divisible by p^{r+1} , while u_b is divisible by exactly p^{r+1} . Thus, in this sub-case $B_m^{(p)} = 0 \pmod{p^{r+1}}$; for m = p + 2 this is less precise than (5.2).

In the next place, let m be even and define a, b, r as above so that b is now

even.. Then we have

(6.3)
$$B_m^{(p)} = p \binom{m}{p} \sum_{t=0}^{(p-1)/2} C_{2t}^{(p)} \frac{B_{m-2t}}{m-2t} = \sum_{t=0}^{(p-1)/2} u_{2t}.$$

Then by (2.6) the right member, except for the terms u_0 , u_b , u_{p-1} , is a multiple of p^{r+1} . We consider a number of cases.

(iii) If b=0, there are only two distinct terms u_0 , u_{p-1} . If a=0, we find that pu_0 is integral (mod p); indeed $pu_0\equiv -1$ (mod p) by the Staudt-Clausen theorem (2.11). On the other hand, u_{p-1} is divisible by p^{r-1} ; indeed $u_{p-1}\equiv m/(m-p+1)$ (mod p^r). If a=p-1, then $u_0\equiv (m-p+1)/m$ (mod p^r) while $pu_{p-1}\equiv 1\pmod p$. If $a\neq 0$ or p-1 then it can be verified that u_0+u_{p-1} is divisible by p^r .

(iv) If $b \neq 0$, then all three terms u_0 , u_b , u_{p-1} are distinct. By means of Kummer's congruence (2.10) we find that $u_0 + u_{p-1} \equiv 0$ (p^{r+1}); in other words;

(6.4)
$$B_m^{(p)} \equiv u_b \pmod{p^{r+1}}$$
 $(b \neq 0).$

As for u_b , there are several possibilities. If a=b, it is easily seen that u_b is integral (mod p); moreover, by (2.6), $u_b\equiv 0\pmod p$ if and only if $B_b\equiv 0\pmod p$. If $a\neq b$, then u_b is divisible by p^r at least; indeed using (6.4) we get

(6.5)
$$B_m^{(p)} \equiv B_b \frac{m-a}{b(m-b)} \pmod{p^{r+1}} \qquad (a \neq b, b \neq 0).$$

This result evidently includes (5.3) but not (5.5).

We remark that $B_m^{(p)}$ is integral (mod p) in cases (i), (ii), (iv). In case (iii), however, if a=0 or p-1, then $B_m^{(p)}$ is no longer integral, but $pB_m^{(p)}$ is integral; indeed it is easily verified that

$$pB_{m}^{(p)} \equiv \begin{cases} -1 \pmod{p} & (a = 0), \\ +1 \pmod{p} & (a = p - 1). \end{cases}$$

7. Some special cases. Clearly $m = p^r$, r > 1, falls under (i) above with a = 0, b = 1. Thus,

(7.1)
$$B_{p^{r}}^{(p)} \equiv -\frac{1}{2} p^{r-1} (p-1) B_{p^{r-1}} \pmod{p^{r+2}},$$

and in particular.

$$B_{p^r}^{(p)} \equiv -\frac{1}{2} p^r \pmod{p^{r+1}}.$$

For $m \equiv 1 \pmod{p^r (p-1)}$, we have a = b = 1 which also falls under (i); we now have

(7.3)
$$B_m^{(p)} = \frac{1}{2} (p-1) p B_{m-1} \pmod{p^{r+2}}.$$

For $m = cp^r$, where c is odd, $p \nmid c$, we have a = 0, $c \equiv b \pmod{p-1}$, which evidently falls under (i) or (ii). Thus, we get $(r \geq 1)$

(7.4)
$$B_{cp^r}^{(p)} = \frac{1}{2} cp^{r+1} \frac{p-1}{cp^r-1} B_{cp^{r-1}} \pmod{p^{r+2}}$$

for $c \equiv 1 \pmod{p-1}$;

(7.5)
$$B_{cp^r}^{(p)} \equiv -\frac{1}{2} cp^{r+1} \left(B_{cp^{r-b}} + \frac{1}{b-1} \right) \pmod{p^{r+2}}$$

for $c \equiv b \pmod{p-1}$, $b \neq 1$.

Similarly, for $m = cp^r$, c even, $p \nmid c$, we have a = 0, $c \equiv b \pmod{p-1}$, which falls under (iii) or (iv). We consider only the case $p-1 \nmid c$; that is, $b \neq 0$. Then, by (6.5), we have

(7.6)
$$B_{cp^r}^{(p)} \equiv -\frac{c}{L^2} p^r B_b \pmod{p^{r+1}}.$$

Again for $m = cp^r + a$, c odd, a even, we find

(7.7)
$$B_m^{(p)} \equiv \frac{1}{2} c p^{r+1} (p-1) \frac{B_{m-1}}{m-1} \pmod{p^{r+2}}$$

for b = 1, while

(7.8)
$$B_m^{(p)} \equiv -\frac{1}{2} c p^{r+1} \left(\frac{B_{m-1}}{a-1} - \frac{b}{(b-1)(b-a)} \right) \pmod{p^{r+2}}$$

for $b \neq 1$; in these two formulas we have 0 < a < p-1, $b \equiv c+a \pmod{p-1}$. For c even, a odd, (7.7) holds; but (7.8) requires modification. For c and a both odd or both even, there are several cases; in particular, by (6.5) we have

(7.9)
$$B_m^{(p)} \equiv \frac{cp}{b(a-b)} \pmod{p^{r+1}}$$

for $a \neq b$, $b \neq 0$.

For p = 2, 3 it follows at once from (2.1) that

$$B_m^{(2)} = -m(m-1)\left(\frac{B_m}{m} + \frac{B_{m-1}}{m-1}\right),$$

$$B_m^{(3)} = \frac{1}{2}m(m-1)(m-2)\left(\frac{B_m}{m} + 3\frac{B_{m-1}}{m-1} + 2\frac{B_{m-2}}{m-2}\right),$$

by means of which numerous special formulas can easily be obtained, for example,

$$B_m^{(2)} = \begin{cases} -(m-1)B_m & (m \text{ even } > 2), \\ -mB_{m-1} & (m \text{ odd}), \end{cases}$$

$$B_m^{(3)} = \frac{3}{2} m(m-2) B_{m-1} \qquad (m \text{ odd} > 1).$$

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