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Jari Toivanen  
**An AMG preconditioner based on damped operators for  
time-harmonic wave equations**

Institute for Computational and Mathematical Engineering  
Durand Building  
Room 023A  
Stanford University  
Stanford  
CA 94305

`toivanen@stanford.edu`

Tuomas Airaksinen  
*University of Jyväskylä, Finland*  
Anssi Pennanen  
*University of Jyväskylä, Finland*

An algebraic multigrid approximation of the inverse of the physically damped operators is used as a preconditioner for time-harmonic scattering problems in fluids and solids. The AMG uses graph based coarsening together with underrelaxed Jacobi smoother. Several numerical experiments demonstrate the behavior of the method in complicated two-dimensional and three-dimensional domains. The number of iterations behaves roughly linearly with respect to the frequency. This approach leads to efficient solution procedure for low and medium frequency problems.