study any divisible semigroup, we need consider all congruences of $\overline{R} = \prod_{\alpha} R_{\alpha}$. For this purpose the following general result is used: A congruence of a commutative cancellative semigroup S is determined by a system of ideals of S and a system of subgroups of the quotient group of S.

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UNIVERSITY OF CALIFORNIA, DAVIS

ALMOST LOCALLY FLAT EMBEDDINGS OF S^{n-1} IN S^n

BY J. C. CANTRELL

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1. Introduction. In this paper we use the terminology introduced by Brown in [2]. We consider an (n-1)-sphere S embedded in S^n and try to determine if the components of $S^n - S$ have closures that are *n*-cells (i.e. if S is flat). Brown has shown that if S is locally flat at each of its points, then S is bi-collared [2]. Hence, in this case, S is flat. The principal result of this paper is that if S is not flat in S^n , n>3, and E is the set of points at which S fails to be locally flat, then E contains more than one point. This is a fundamental point at which the embedding problems for n>3 differ from those for n=3. Throughout this paper we will assume that n>3.

2. Outline of proof of principal result. By combining Theorem 1 of [2] and Theorem 2 of [1] one can establish the following.

LEMMA 1. Let S be an (n-1)-sphere in S^n and G a component of $S^n - S$. If S is locally collared in Cl G, then S is collared in Cl G and Cl G is an n-cell.