# Equivariant $s$-cobordism theorems 

Dedicated to Professor Itiro Tamura on his 60th birthday

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## § 1. Introduction.

The classical $h$-cobordism theorem and the $s$-cobordism theorem have played an important role in studying differential topology [15], [16].

In the present paper, we discuss equivariant versions of these theorems.
Let $G$ be a compact Lie group and $X$ a finite $G$-CW-complex. In 1974, S . Illman [6] defined the equivariant Whitehead group $W h_{G}(X)$ of $X$ and the equivariant Whitehead torsion $\tau_{G}(f)$ for a $G$-homotopy equivalence $f: X \rightarrow Y$ between finite $G$-CW-complexes $X, Y$ as an element of $W h_{G}(X)$. When $\tau_{G}(f)=0, f$ is called a simple $G$-homotopy equivalence. In this paper, we deal with only smooth $G$-manifolds.

Let $(W ; X, Y)$ be a smooth $G$-h-cobordism. Namely $W$ is a compact $G$ manifold with boundary $\partial W=X \Perp Y$ (disjoint union) and the inclusions

$$
i_{X}: X \longrightarrow W \text { and } i_{Y}: Y \longrightarrow W
$$

are $G$-homotopy equivalences.
When $G$ is a finite group, $W$ admits a unique smooth $G$-triangulation [7]. Accordingly the equivariant Whitehead torsion $\tau_{G}\left(i_{X}\right)$ is well-defined. On the other hand, the recent investigation of Matumoto and Shiota [13] enables us to define the equivariant Whitehead torsion $\tau_{G}\left(i_{X}\right)$ even when $G$ is a compact Lie group. Notice that $\tau_{G}\left(i_{X}\right)$ is often written as $\tau_{G}(W, X)$.

As in the non-equivariant case, a $G$ - $h$-cobordism $(W ; X, Y$ ) is called a $G$-scobordism when $\tau_{G}\left(i_{X}\right)$ vanishes.

We say that a $G$-h-cobordism (resp. $G$-s-cobordism) theorem holds if a $G$-hcobordism (resp. $G$-s-cobordism) ( $W ; X, Y$ ) implies a $G$-diffeomorphism

$$
W \cong X \times I \quad \text { rel } X
$$

[^0]where $I$ is the interval $[0,1]$ with trivial $G$-action.
Unfortunately the $G$ - $h$-cobordism theorem and the $G$-s-cobordism theorem do not hold in general [12]. Accordingly we need to add some assumptions for a theorem of this sort.

Let $H, K$ be isotropy groups appearing in $W$ and

$$
W^{H}=\frac{\Perp}{\lambda} W_{\lambda}^{H}, \quad W^{K}=\frac{\Perp}{\mu} W_{\mu}^{K}
$$

be the decompositions to connected components. We now consider two conditions.
(*1) If $W_{\mu}^{K} \supsetneq W_{\lambda}^{H}$, then $\operatorname{dim} W_{\mu}^{K}-\operatorname{dim} W_{\lambda}^{H} \geqq \operatorname{dim} G+3$ for any pair of components $W_{\mu}^{K}$ and $W_{i}^{H}$.
(*2) If $H$ is a maximal isotropy group, then

$$
\operatorname{dim} W_{\lambda}^{H} \geqq \operatorname{dim} G+6
$$

for any component $W_{2}^{H}$.
Then our first theorem is the following
Theorem 1. Let $G$ be a compact Lie group and ( $W$; $X, Y$ ) a $G$-s-cobordism. If $W$ satisfies the conditions ( ${ }^{*} 1$ ) and ( ${ }^{*} 2$ ) above, then we have a $G$-diffeomorphism

$$
W \cong X \times I \quad \text { rel } X \text {. }
$$

In particular, $X$ is $G$-diffeomorphic to $Y$.
If we stabilize a $G$ - $h$-cobordism ( $W ; X, Y$ ) with respect to disks of suitable representations, then the conditions (*1) and (*2) are automatically satisfied. However the restriction homomorphism (to a closed subgroup $H$ of $G$ ) $W h_{G}(X)$ $\rightarrow W h_{H}(X)$ is defined only for the case of the index $|G / H|$ being finite, and we need to use such restriction homomorphisms to diagonal actions in stable versions. Thus we assume hereafter that the group $G$ is finite and have the following

Theorem 2 (stable equivariant s-cobordism theorem). Let $G$ be a finite group and $(W ; X, Y)$ a $G$-s-cobordism. Then there exist an orthogonal $G$-representation space $V$ and a G-diffeomorphism

$$
W \times V(1) \cong X \times V(1) \times I \quad \text { rel } X \times V(1) .
$$

In particular, we have G-diffeomorphisms

$$
X \times V(1) \cong Y \times V(1) \quad \text { and } \quad X \times S V(1) \cong Y \times S V(1)
$$

Here $V(1)$ (resp. SV(1)) denotes the closed unit disk (resp. the unit sphere) of $V$.
Let $M_{1}, M_{2}$ be closed $G$-manifolds. A $G$-homotopy equivalence $f: M_{1} \rightarrow M_{2}$ will be called a tangential $G$-homotopy equivalence if there exist a $G$-representa-
tion space $V$ and a $G$-vector bundle isomorphism:

$$
T\left(M_{1}\right) \oplus \underline{V} \cong f^{*} T\left(M_{2}\right) \oplus \underline{V}
$$

where $T\left(M_{i}\right)$ are tangent $G$-vector bundles of $M_{i}(i=1,2), \underline{V}$ is the trivial $G$ vector bundle $M_{1} \times V \rightarrow M_{1}$ and $f^{*} T\left(M_{2}\right)$ is the induced $G$-vector bundle of $T\left(M_{2}\right)$ via the map $f$.

A tangential $G$-homotopy equivalence $f: M_{1} \rightarrow M_{2}$ is called a tangential simple $G$-homotopy equivalence if $f$ is a simple $G$-homotopy equivalence.

Then we have the following equivariant version of [5], [14].
Theorem 3. Let $G$ be a finite group. Let $M_{1}$ and $M_{2}$ be closed $G$-manifolds and $f: M_{1} \rightarrow M_{2}$ a G-map. Then $f$ is tangential simple $G$-homotopy equivalence if and only if there exist an orthogonal $G$-representation space $V$ and a $G$-diffeomorphism

$$
\bar{f}: M_{1} \times V(1) \longrightarrow M_{2} \times V(1)
$$

such that the following diagram

is $G$-homotopy commutative, where $\pi$ are the projection maps.
Remark. Browder and Quinn had an isovariant s-cobordism theorem in [20].
Remark. An equivariant $s$-cobordism theorem is stated in [17]. Unfortunately the assumption of the theorem is not stated in terms of the equivariant torsion $\tau_{G}(W, X)$ in the sense of Illman [6]. One of our tasks for the proofs of Theorems 1 and 2 is to show that a filtration inherits the property of $G$-deformation retractions (see §4). Accordingly we can define equivariant torsions successively. The other task is to show that it follows from the assumption $\tau_{G}(W, X)=0$ that these successive equivariant torsions also vanish.

Remark. An equivariant s-cobordism theorem for finite $G$ in the category of $P L$ and Top is studied in [18].

## § 2. Naturality of equivariant Whitehead torsions.

We first review some of the basic facts about equivariant simple homotopy theory for the benefit of the reader. For further details we refer to [2].

In [6], Illman described the basic properties of the equivariant Whitehead group $W h_{G}(X)$ for a finite $G$-CW-complex $X$, got a decomposition of $W h_{G}(X)$ and
described it algebraically for abelian $G$.
Each element of $W h_{G}(X)$ is represented by a finite $G$-CW-pair ( $V, X$ ) such that $X$ is a strong $G$-deformation retract of $V$. The element represented by such a pair $(V, X)$ is denoted by $\tau_{G}(V, X)$ and is called the Whitehead $G$-torsion of ( $V, X$ ).

By a family $\mathscr{F}$ of closed subgroups of $G$, we understand a collection of closed subgroups $H$ of $G$ such that $H \in \mathscr{F}$ implies $(H) \subset \mathcal{F}$, where $(H)$ denotes the conjugacy class of $H$.

For a family $\Phi$ of closed subgroups of $G$, Illman introduced the notion of restricted Whitehead group $W h_{G}(X, \mp)$ consisting of those elements $\tau_{G}(V, X)$ such that all the isotropy groups of $V-X$ belong to $\Im$. Then $W h_{G}(X, \mathscr{F})$ is a subgroup of $W h_{G}(X)$.

In 1978, H. Hauschild [4] gave the natural direct sum decomposition

$$
W h_{G}(X) \cong \frac{\Perp}{(H)} W h_{G}(X,(H))
$$

where $(H)$ runs over all conjugacy classes of closed subgroups of $G$. He described $W h_{G}(X)$ algebraically based on this decomposition in a way.

Let $H$ be a closed subgroup of $G$ and $X$ a $G$-space. We denote by $X^{H}$ the $H$-fixed point set of $X$ and by $W H$ the quotient group $N H / H$ where $N H$ is the normalizer of $H$ in $G$.

Then the $G$-action on $X$ induces a $W H$ action on $X^{H}$ and there holds the following natural isomorphism

$$
W h_{G}(X,(H)) \cong W h_{W H}\left(X^{H},\{e\}\right)
$$

which is also due to Hauschild [4].
The $W H$-action on $X^{H}$ induces the $W H$-action on the set of connected components of $X^{H}$. Taking $W H$ orbits of the induced action, we get a decomposition

$$
X^{H}=\frac{\Perp}{\alpha} W H \cdot X_{\alpha}^{H}
$$

as a topological sum of $W H$-subspaces, where the $X_{\alpha}^{H}$ 's are connected components of $X^{H}$. Denote by $A_{H}$ the index set $\{\alpha\}$ of the above decomposition. We call each summand $W H \cdot X_{\alpha}^{H}$ a $W H$-component of $X^{H}$ and $X_{\alpha}^{H}$ a representative component of the $W H$-component $W H \cdot X_{\alpha}^{H}$.

Then there holds a direct sum decomposition [2]

$$
W h_{W H}\left(X^{H},\{e\}\right) \cong \underset{\alpha \in A_{H}}{\Perp} W h_{W H}\left(W H \cdot X_{\alpha}^{H},\{e\}\right) .
$$

We now put

$$
W_{\alpha} H=\left\{w \in W H \mid w \cdot X_{\alpha}^{H} \subset X_{\alpha}^{H}\right\}
$$

which is a closed subgroup of $W H . \quad X_{\alpha}^{H}$ is a $W_{\alpha} H$-space and we can express

$$
W H \cdot X_{\alpha}^{H}=W \underset{W_{\alpha}}{\times} X_{\alpha}^{H}
$$

Then there holds a kind of Shapiro isomorphism [2]

$$
W h_{W H}\left(W H \cdot X_{\alpha}^{H},\{e\}\right) \cong W h_{W_{\alpha} H}\left(X_{\alpha}^{H},\{e\}\right)
$$

We are now in a position to pass to universal covering spaces.
Denote by $\tilde{X}_{\alpha}^{H}$ the universal covering space of $X_{\alpha}^{H}$. Choose a point $x_{0}$ of $X_{\alpha}^{H}$. Then $\pi_{1}=\pi_{1}\left(X_{\alpha}^{H}, x_{0}\right)$ operates on $\tilde{X}_{\alpha}^{H}$ as the covering transformation group.

By [1], [8], we have a Lie group $\Gamma_{\alpha}$ satisfying the short exact sequence

$$
1 \longrightarrow \pi_{1} \longrightarrow \Gamma_{\alpha} \xrightarrow{q} W_{\alpha} H \longrightarrow 1
$$

and $\tilde{X}_{\alpha}^{H}$ is a $\Gamma_{\alpha}$-space such that the $\Gamma_{\alpha}$-action contains the $\pi_{1}$-action and the covering projection $p: \tilde{X}_{\alpha}^{H} \rightarrow X_{\alpha}^{H}$ is $q$-equivariant.

Then there holds an isomorphism [2]

$$
W h_{W_{\alpha} H}\left(X_{\alpha}^{H},\{e\}\right) \cong W h_{\Gamma_{\alpha}}\left(\tilde{X}_{\alpha}^{H},\{e\}\right) .
$$

We now consider the final step of reductions of $W h_{G}(X)$.
Denote by $\Gamma_{\alpha, 0}$ the component of $\Gamma_{\alpha}$ including the unit element. As is well-known, $\Gamma_{\alpha, 0}$ is a closed normal subgroup of $\Gamma_{\alpha}$. Then we have the following isomorphism [2]

$$
W h_{\Gamma_{\alpha}}\left(\tilde{X}_{\alpha}^{H},\{e\}\right) \cong W h\left(\Gamma_{\alpha} / \Gamma_{\alpha, 0}\right)
$$

where the right hand side is the Whitehead group defined algebraically (see [3]).
Putting all this together, we have the following theorem.
Theorem 4. Let $X$ be a finite $G$-CW-complex. Then we have a direct sum decomposition

$$
W h_{G}(X) \cong \frac{\Perp}{(H)} \underset{\alpha \in A_{H}}{\Perp} W h\left(\Gamma_{\alpha} / \Gamma_{\alpha, 0}\right)
$$

Since one verifies the naturalities of all the processes of the reductions above, one has the following theorem on which our theorems are based.

THEOREM 5 ([2]). Let $f: X \rightarrow Y$ be a $G$-map between finite $G$-CW-complexes and $H$ a closed subgroup of $G$. Suppose that the restriction $f^{H}: X^{H} \rightarrow Y^{H}$ gives $a$ bijection of the connected components and induces isomorphisms of fundamental groups for any base points. Then there holds the isomorphism

$$
f_{*}: W h_{G}(X,(H)) \stackrel{\cong}{\cong} W h_{G}(Y,(H))
$$

For the detailed proof of Theorems 4 and 5, see [2]. Theorem 4 is proved also by Illman [8] in a different approach.

## § 3. Decomposition of $G$-manifolds.

In this section, we recall the decomposition theorem of smooth $G$-manifolds of [11] for the benefit of the reader.

Let $G$ be a compact Lie group. There is a partial order among the set of conjugacy classes of closed subgroups of $G$, i.e., $\left(H_{1}\right) \leqq\left(H_{2}\right)$ if and only if there exists $g \in G$ such that $g H_{1} g^{-1} \subset H_{2}$.

Let $W$ be a compact $G$-manifold. We shall denote the isotropy group at $x \in W$ by $G_{x}$, namely

$$
G_{x}=\{g \in G \mid g x=x\} .
$$

For a closed subgroup $H$ of $G$, we shall put

$$
W(H)=\left\{x \in W \mid\left(G_{x}\right)=(H)\right\}
$$

Since $W$ is compact, there are only finitely many isotropy types, say

$$
\left\{\left(G_{x}\right) \mid x \in W\right\}=\left\{\left(H_{1}\right),\left(H_{2}\right), \cdots,\left(H_{k}\right)\right\} .
$$

It is possible to arrange $\left\{\left(H_{i}\right)\right\}$ in such order that $\left(H_{i}\right) \geqq\left(H_{j}\right)$ implies $i \leqq j$.
We get a filtration

$$
W=W_{1} \supset W_{2} \supset \cdots \supset W_{k}
$$

consisting of compact $G$-manifolds $W_{i}$ with corners such that

$$
\left\{\left(G_{x}\right) \mid x \in W_{i}\right\}=\left\{\left(H_{i}\right),\left(H_{i+1}\right), \cdots,\left(H_{k}\right)\right\}
$$

as follows.
For this, we introduce some notations. Let $\pi: E \rightarrow M$ be a differentiable $G$ vector bundle over a compact $G$-manifold $M$. As is well known, there is a $G$ invariant Riemannian metric $\langle$,$\rangle on E$. Concerning the metric $\langle$,$\rangle , we set$

$$
\|v\|=\sqrt{\langle v, v\rangle} \quad \text { for } \quad v \in E .
$$

Then we put for $r>0$,

$$
\begin{aligned}
& E(r)=\{v \in E \mid\|v\| \leqq r\} \\
& S E(r)=\{v \in E \mid\|v\|=r\} \\
& E(r)=E(r)-S E(r)=\{v \in E \mid\|v\|<r\}
\end{aligned}
$$

Obviously $E(r)$ and $S E(r)$ are compact $G$-manifolds.
Since $\left(H_{1}\right)$ is a maximal conjugacy class, $W\left(H_{1}\right)$ is a compact $G$-invariant submanifold of $W$. We identify the normal bundle $\nu_{1}$ of $W\left(H_{1}\right)$ in $W$ with an open tubular neighborhood of $W\left(H_{1}\right)$ in $W$ and impose a $G$-invariant Riemannian metric on $\nu_{1}$.

Concerning the metric on $\nu_{1}$, we set

$$
W_{2}=W-\circ_{1}(1)
$$

Then $W_{2}$ is a compact $G$-manifold with corner and satisfies

$$
\left\{\left(G_{x}\right) \mid x \in W_{2}\right\}=\left\{\left(H_{2}\right),\left(H_{3}\right), \cdots,\left(H_{k}\right)\right\}
$$

Suppose that we get a filtration

$$
W=W_{1} \supset W_{2} \supset \cdots \supset W_{i}
$$

consisting of compact $G$-manifolds $W_{j}$ with corners such that

$$
\left\{\left(G_{x}\right) \mid x \in W_{j}\right\}=\left\{\left(H_{j}\right),\left(H_{j+1}\right), \cdots,\left(H_{k}\right)\right\}
$$

for every $j \leqq i$. Since $\left(H_{i}\right)$ is a maximal conjugacy class among the set

$$
\left\{\left(G_{x}\right) \mid x \in W_{i}\right\}
$$

$W_{i}\left(H_{i}\right)$ is a compact $G$-invariant submanifold of $W_{i}$. We identify the normal bundle $\nu_{i}$ of $W_{i}\left(H_{i}\right)$ in $W_{i}$ with an open tubular neighborhood of $W_{i}\left(H_{i}\right)$ in $W_{i}$ and impose a $G$-invariant Riemannian metric on $\nu_{i}$. Concerning this metric, we set

$$
W_{i+1}=W_{i}-\dot{\nu}_{i}(1)
$$

Then $W_{i+1}$ is a compact $G$-manifold with corner and satisfies

$$
\left\{\left(G_{x}\right) \mid x \in W_{i+1}\right\}=\left\{\left(H_{i+1}\right),\left(H_{i+2}\right), \cdots,\left(H_{k}\right)\right\}
$$

This completes the inductive construction.
Thus we have shown the following decomposition theorem.
TheOrem 6 ([11]). Let $W$ be a compact G-manifold and $\left(H_{1}\right), \cdots,\left(H_{k}\right)$ the isotropy types appearing in W. Arrange $\left\{\left(H_{i}\right)\right\}$ in such order that $\left(H_{i}\right) \geqq\left(H_{j}\right)$ implies $i \leqq j$. Then there exist compact $G$-manifolds $M_{i}$ with corners and $G$-vector bundles $\nu_{i} \rightarrow M_{i}$ for $1 \leqq i \leqq k$ such that

$$
M_{i}\left(H_{i}\right)=M_{i} \underset{G}{\simeq} W\left(H_{i}\right)
$$

and that we have a decomposition

$$
W \cong \nu_{1}(1) \cup \nu_{2}(1) \cup \cdots \cup \nu_{k}(1) .
$$

Moreover if we set

$$
W_{i}=\nu_{i}(1) \cup \nu_{i+1}(1) \cup \cdots \cup \nu_{k}(1)
$$

then we have

$$
\left\{\left(G_{x}\right) \mid x \in W_{i}\right\}=\left\{\left(H_{i}\right),\left(H_{i+1}\right), \cdots,\left(H_{k}\right)\right\}
$$

and a G-diffeomorphism

$$
M_{i} \cong W_{i}\left(H_{i}\right)
$$

## §4. Excision theorem of $G$-deformation retractions.

Let $W$ be a compact $G$-manifold with boundary $\partial W=X \Perp Y$ (disjoint union). Let

$$
W=W_{1} \supset W_{2} \supset \cdots \supset W_{k}
$$

be the filtration of Theorem 6.
We now set

$$
X_{i}=X \cap W_{i}, \quad Y_{i}=Y \cap W_{i} .
$$

Then we have the following theorem which is crucial for the inductive proof of our equivariant $s$-cobordism theorem.

Theorem 7 (Excision theorem of $G$-deformation retractions). Suppose that $(W ; X, Y)$ is a $G$-h-cobordism. Namely both $X$ and $Y$ are $G$-deformation retracts of $W$. If $W$ satisfies the condition ( ${ }^{*} 1$ ) in $\S 1$, then both $X_{i}$ and $Y_{i}$ are $G$ deformation retracts of $W_{i}$ for each $i, 1 \leqq i \leqq k$.

Proof. Although the assumption of Lemma 3.1 of [11] is slightly different from the condition ( ${ }^{*} 1$ ), we proved it actually under the condition $\left({ }^{*} 1\right)$. Therefore Theorem 7 was already shown in the proof of Lemma 3.1 of [11].

Remark. In [12], we have shown that the excision theorem of $G$-deformation retractions does not hold in general if the condition (*1) is not satisfied. Accordingly the equivariant torsion itself is not defined in general.

The counter example of the equivariant $s$-cobordism theorem is provided by making use of the failure of the excision theorem of $G$-deformation retractions.

Remark. The excision theorem of $G$-deformation retractions does not follow from [10].

The rest of the section will be devoted to showing how to employ MatumotoShiota's well-definedness of the equivariant Whitehead torsion in our case. Let ( $W ; X, Y$ ) and ( $W_{i} ; X_{i}, Y_{i}$ ) be the $G$ - $h$-cobordisms in Theorem 7. Then their method is briefly as follows. Take a $G$-diffeomorphism $f:(W ; X, Y) \rightarrow\left(W^{\prime} ; X^{\prime}, Y^{\prime}\right)$ such that ( $W^{\prime} ; X^{\prime}, Y^{\prime}$ ) is an analytic $G$ - $h$-cobordism embedded in a representation space $V$ of $G$ analytically and equivariantly. Then ( $W^{\prime} ; X^{\prime}, Y^{\prime}$ ) is endowed with an equivariant analytic stratification by isotropy types. Now the quotient $W^{\prime} / G$ is embedded in $\boldsymbol{R}^{n}$ subanalytically for some $n>0$ and has subanalytic stratification by isotropy types. Moreover the quotient map $\pi^{\prime}: W^{\prime} \rightarrow W^{\prime} / G$ is subanalytic. Next take a subanalytic triangulation of the triple $\left(W^{\prime} / G ; X^{\prime} / G\right.$, $\left.Y^{\prime} / G\right)$ compatibly with the stratification. After taking a barycentric subdivision of this triangulation they lift each simplex to a subanalytic simplex embedded in $W^{\prime}$ satisfying certain conditions (cf, [13], Lemma 4.4) and take its $G$-orbit. The
collection of them forms a $G$-CW-subdivision of ( $W^{\prime} ; X^{\prime}, Y^{\prime}$ ). Finally take the pull-back of such a $G$-CW-complex by $f$, then we get a $G$-CW-subdivision of ( $W ; X, Y$ ). This type of $G$-CW-subdivisions of $(W ; X, Y$ ) is unique up to subdivisions and $G$-isomorphisms.

In our case we use the above mentioned filtration

$$
W=W_{1} \supset W_{2} \supset \cdots \supset W_{k}
$$

Construct the same filtration

$$
W^{\prime}=W_{1}^{\prime} \supset W_{2}^{\prime} \supset \cdots \supset W_{k}^{\prime}
$$

making use of real analytic induced invariant metric from $V$, which refines subanalytic stratifications of $W^{\prime}$ and of $W^{\prime} / G$ respectively. Take MatumotoShiota's construction of a $G$-CW-subdivision of $W^{\prime}$ so that it is compatible with these refined stratifications, and pull back to $W$ the filtration and $G$-CW-subdivision of $W^{\prime}$ by $f$. Then we get well-defined equivariant Whitehead torsion at each stage of our inductive argument.

## § 5. Equivariant $s$-cobordism theorem.

Let $A$ be a $G$-manifold and $B$ a $G$-invariant submanifold of $A$. Denote by $I$ the unit interval $[0,1]$ with trivial $G$-action. Then a $G$-diffeomorphism $f: A$ $\rightarrow B \times I$ which is an extension of the canonical $G$-diffeomorphism $B(\subset A) \rightarrow B \times\{0\}$ is called a $G$-diffeomorphism relative $B$ and is denoted by

$$
A \cong B \times I \quad \text { rel } B
$$

For a compact $G$-manifold $M$, we denote its boundary by $\partial M$. Let $W, X, Y, Z$, be compact $G$-manifolds with corners satisfying

$$
\begin{gathered}
\partial W=(X \Perp Y) \cup Z, \\
\partial X=X \cap Z, \quad \partial Y=Y \cap Z \quad \text { and } \quad \partial X \Perp \partial Y=\partial Z .
\end{gathered}
$$

We prove Theorem 1 in the following form.
Theorem 8. Let $W, X, Y, Z$ be as above. Suppose that both $X$ and $Y$ are $G$-deformation retracts of $W$ and
(i) $Z \cong \partial X \times I \quad$ rel $\partial X$
(ii) $\tau_{G}(W, X)=0$
(iii) the conditions (*1), (*2) are satisfied for $W$.

Then there exists a G-diffeomorphism

$$
W \cong X \times I \quad \text { rel } X
$$

which is an extension of the G-diffeomorphism of (i).

Proof. We prove Theorem 8 by induction on the number of isotropy types of $W$.

Suppose that $W$ has only one isotropy type, say $(H)$. In this case, we have the isomorphism

$$
W h_{W H}\left(X^{H},\{e\}\right) \cong W h_{G}(X(H),(H)) \cong W h_{G}(X,(H)) .
$$

Note that both $X^{H}$ and $Y^{H}$ are $W H$-deformation retracts of $W^{H}$. It follows from the above isomorphism that

$$
\tau_{W H}\left(W^{H}, X^{H}\right)=\tau_{G}(W(H), X(H))=\tau_{G}(W, X)=0 .
$$

Since $W H$ acts freely on $W^{H}, W^{H} / W H, X^{H} / W H$ and $Y^{H} / W H$ are compact manifolds with corners and satisfy:

$$
\begin{aligned}
& \partial W^{H} / W H=\left(X^{H} / W H \Perp Y^{H} / W H\right) \cup Z^{H} / W H, \\
& \partial X^{H} / W H=X^{H} / W H \cap Z^{H} / W H, \\
& \partial Y^{H} / W H=Y^{H} / W H \cap Z^{H} / W H, \\
& \partial X^{H} / W H \Perp \partial Y^{H} / W H=\partial Z^{H} / W H .
\end{aligned}
$$

Obviously we have the induced diffeomorphism

$$
Z^{H} / W H \cong\left(\partial X^{H} / W H\right) \times I \quad \text { rel } \partial X^{H} / W H
$$

Moreover one verifies that both $X^{H} / W H$ and $Y^{H} / W H$ are deformation retracts of $W^{H} / W H$ and that

$$
\boldsymbol{\tau}\left(W^{H} / W H, X^{H} / W H\right)=0
$$

by [6]. It follows from the classical $s$-cobordism theorem that we get a diffeomorphism

$$
W^{H} / W H \cong\left(X^{H} / W H\right) \times I \quad \text { rel } X^{H} / W H
$$

extending the above diffeomorphism since $\operatorname{dim}\left(W^{H} / W H\right) \geqq 6$. For the relative $s$-cobordism theorem, see for example [19].

The projection $\pi: W^{H} \rightarrow W^{H} / W H$ is a principal $W H$-bundle. Hence by the homotopy property of principal bundles, we have a $W H$-diffeomorphism

$$
W^{H} \cong X^{H} \times I \quad \text { rel } X^{H}
$$

extending the induced $W H$-diffeomorphism

$$
Z^{H} \cong \partial X^{H} \times I \quad \text { rel } \partial X^{H} .
$$

Since $W$ has only one isotropy type ( $H$ ), there are the canonical $G$-diffeomorphisms:

$$
W \cong G / H_{W H} W^{H}, \quad X \cong G / H_{W H} \times X^{H}
$$

$$
Y \cong G / \underset{W H}{\not \times Y^{H}}, \quad Z \cong G / H \underset{W H}{\times} Z^{H}
$$

Thus we get a $G$-diffeomorphism

$$
W \cong X \times I \quad \text { rel } X
$$

extending the given $G$-diffeomorphism (i).
This completes the first step of the inductive proof.
Next we assume that Theorem 8 holds for the case where the number of the isotropy types is less than $k$.

Let $W, X, Y, Z$ be as before such that the number of isotropy types of $W$ is $k$. Let $\left\{\left(H_{i}\right) \mid i=1, \cdots, k\right\}$ be the isotropy types indexed as in $\S 3$.

Since $\left(H_{1}\right)$ is maximal among the set of isotropy types of $W, W\left(H_{1}\right), X\left(H_{1}\right)$, $Y\left(H_{1}\right)$ and $Z\left(H_{1}\right)$ are compact $G$-invariant submanifolds of $W$. Obviously we have

$$
\begin{aligned}
& \partial W\left(H_{1}\right)=\left(X\left(H_{1}\right) \Perp Y\left(H_{1}\right)\right) \cup Z\left(H_{1}\right), \\
& \partial X\left(H_{1}\right)=X\left(H_{1}\right) \cap Z\left(H_{1}\right), \\
& \partial Y\left(H_{1}\right)=Y\left(H_{1}\right) \cap Z\left(H_{1}\right), \\
& \partial X\left(H_{1}\right) \Perp \partial Y\left(H_{1}\right)=\partial Z\left(H_{1}\right)
\end{aligned}
$$

and we have a $G$-diffeomorphism

$$
Z\left(H_{1}\right) \cong \partial X\left(H_{1}\right) \times I \quad \text { rel } \partial X\left(H_{1}\right)
$$

which is the restriction of the $G$-diffeomorphism (i). As is well-known, there exist the canonical $G$-diffeomorphisms

$$
\begin{array}{ll}
W\left(H_{1}\right) \cong G / H_{1} \times W^{H_{1}}, & X\left(H_{1}\right) \cong G / H_{1} \times X_{W H_{1}}^{H_{1}} \\
Y\left(H_{1}\right) \cong G / H_{1} \times Y_{W H_{1}} Y^{H_{1}}, & Z\left(H_{1}\right) \cong G / H_{H_{1}} \times Z_{H_{1}}^{H_{1}}
\end{array}
$$

Since both $X^{H_{1}}$ and $Y^{H_{1}}$ are $W H_{1}$-deformation retracts of $W^{H_{1}}$, we may assert that both $X\left(H_{1}\right)$ and $Y\left(H_{1}\right)$ are $G$-deformation retracts of $W\left(H_{1}\right)$.

It follows from [6] that

$$
\tau_{G}(W, X)=0 \quad \text { implies } \quad \tau_{G}\left(W\left(H_{1}\right), X\left(H_{1}\right)\right)=0 .
$$

We are now in a position to employ the arguments in the case where $W$ has only one isotropy type and we get a $G$-diffeomorphism

$$
W\left(H_{1}\right) \cong X\left(H_{1}\right) \times I \quad \text { rel } X\left(H_{1}\right)
$$

extending the above $G$-diffeomorphism

$$
Z\left(H_{1}\right) \cong \partial X\left(H_{1}\right) \times I \quad \text { rel } \partial X\left(H_{1}\right) .
$$

Next we consider the normal bundle $\nu_{1}$ of $W\left(H_{1}\right)$ in $W$. By the $G$-homotopy
property of $G$-vector bundles, we have an isomorphism of $G$-vector bundles

$$
\nu_{1} \cong\left(\nu_{1} \mid X\left(H_{1}\right)\right) \times I
$$

which is an extension of the canonical bundle isomorphism

$$
\nu_{1} \mid Z\left(H_{1}\right) \cong\left(\nu_{1} \mid \partial X\left(H_{1}\right)\right) \times I
$$

induced from the product structure above.
In particular, we have $G$-diffeomorphisms

$$
\begin{array}{ll}
\nu_{1}(1) \cong\left(\nu_{1}(1) \mid X\left(H_{1}\right)\right) \times I & \text { rel } \nu_{1}(1) \mid X\left(H_{1}\right), \\
S \nu_{1}(1) \cong\left(S \nu_{1}(1) \mid X\left(H_{1}\right)\right) \times I & \text { rel } S \nu_{1}(1) \mid X\left(H_{1}\right) .
\end{array}
$$

Therefore we have
and

$$
\begin{aligned}
& \tau_{G}\left(\nu_{1}(1), \nu_{1}(1) \mid X\left(H_{1}\right)\right)=0 \\
& \tau_{G}\left(S \nu_{1}(1), S \nu_{1}(1) \mid X\left(H_{1}\right)\right)=0 .
\end{aligned}
$$

We now set
and

$$
W_{2}=W-\dot{\nu}_{1}(1), \quad X_{2}=X \cap W_{2}, \quad Y_{2}=Y \cap W_{2}
$$

$$
Z_{2}=\left(Z-\grave{\nu}_{1}(1) \mid Z\left(H_{1}\right)\right) \cup S \nu_{1}(1) .
$$

Then $W_{2}, X_{2}, Y_{2}, Z_{2}$ are compact $G$-manifolds with corners and $Z_{2}$ has the induced product structure

$$
Z_{2} \cong \partial X_{2} \times I \quad \text { rel } \partial X_{2} .
$$

Moreover it is easy to see that

$$
\begin{aligned}
& \partial W_{2}=\left(X_{2} \Perp Y_{2}\right) \cup Z_{2}, \\
& \partial X_{2}=X_{2} \cap Z_{2}, \quad \partial Y_{2}=Y_{2} \cap Z_{2}, \\
& \partial X_{2} \Perp \partial Y_{2}=\partial Z_{2} .
\end{aligned}
$$

It follows from Theorem 7 that both $X_{2}$ and $Y_{2}$ are $G$-deformation retracts of $W_{2}$.

Next we will show that

$$
\tau_{G}\left(W_{2}, X_{2}\right)=0
$$

For this, we make use of the following geometric sum theorem due to Illman [6].
Theorem 9 (Illman). Let $(A, B)$ be a finite $G$-CW-pair and $A_{1}, A_{2} G$-subcomplexes of $A$ such that $A=A_{1} \cup A_{2}$. Set

$$
A_{0}=A_{1} \cap A_{2} \quad \text { and } \quad B_{k}=B \cap A_{k} \quad(k=0,1,2) .
$$

Denote by $i_{k}: B_{k} \rightarrow B$ the inclusion maps ( $k=0,1,2$ ). Suppose that the inclusion maps $j_{k}: B_{k} \rightarrow A_{k}$ are all $G$-homotopy equivalences.

Then the inclusion $B \rightarrow A$ is also a G-homotopy equivalence and we have the equality

$$
\tau_{G}(A, B)=i_{1^{*} \tau_{G}}\left(A_{1}, B_{1}\right)+i_{2^{*} \tau_{G}}\left(A_{2}, B_{2}\right)-i_{0 *} \tau_{G}\left(A_{0}, B_{0}\right)
$$

Apply Theorem 9 to the following case:

$$
A=W, \quad B=X, \quad A_{1}=\nu_{1}(1), \quad A_{2}=W_{2}
$$

Then we have

$$
\begin{aligned}
& A_{0}=A_{1} \cap A_{2}=S \nu_{1}(1), \quad B_{0}=X \cap S \nu_{1}(1)=S \nu_{1}(1) \mid X\left(H_{1}\right) \\
& B_{1}=X \cap \nu_{1}(1)=\nu_{1}(1) \mid X\left(H_{1}\right) \quad \text { and } \quad B_{2}=X \cap W_{2}=X_{2}
\end{aligned}
$$

The maps corresponding to the maps in Theorem 9 are the following inclusion maps:

$$
\begin{aligned}
& i_{0}: S \nu_{1}(1) \mid X\left(H_{1}\right) \longrightarrow X \\
& i_{1}: \nu_{1}(1) \mid X\left(H_{1}\right) \longrightarrow X \\
& i_{2}: X_{2} \longrightarrow X \\
& j_{0}: S \nu_{1}(1) \mid X\left(H_{1}\right) \longrightarrow S \nu_{1}(1) \\
& j_{1}: \nu_{1}(1) \mid X\left(H_{1}\right) \longrightarrow \nu_{1}(1) \\
& j_{2}: X_{2} \longrightarrow W_{2}
\end{aligned}
$$

Note that $j_{k}$ are all $G$-homotopy equivalences $(k=0,1,2)$. It follows from Theorem 9 that

$$
\begin{aligned}
\boldsymbol{\tau}_{G}(W, X)= & i_{1 *} \tau_{G}\left(\nu_{1}(1), \nu_{1}(1) \mid X\left(H_{1}\right)\right) \\
& +i_{2 *} \tau_{G}\left(W_{2}, X_{2}\right)-i_{0 *} \tau_{G}\left(S \nu_{1}(1), S \nu_{1}(1) \mid X\left(H_{1}\right)\right)
\end{aligned}
$$

Thus we have

$$
i_{2 *} \tau_{G}\left(W_{2}, X_{2}\right)=0
$$

Consider the Hauschild decomposition :

$$
W h_{G}\left(X_{2}\right) \cong \underset{(H)}{\Perp} W h_{G}\left(X_{2},(H)\right)
$$

Since the set of the isotropy types of $W_{2}$ is $\left\{\left(H_{2}\right),\left(H_{3}\right), \cdots,\left(H_{k}\right)\right\}$, the element $\tau_{G}\left(W_{2}, X_{2}\right)$ can be written as

$$
\tau_{G}\left(W_{2}, X_{2}\right)=\stackrel{k}{\left.\underset{i=2}{\Perp} \tau_{G}\left(W_{2}, X_{2}\right)\left(H_{i}\right),{ }^{2}\right)}
$$

corresponding to the Hauschild decomposition. By the assumption (*1), the inclusion map

$$
i_{2}^{H_{i}}: X_{2}^{H_{i}} \longrightarrow X^{H_{i}} \quad i \geqq 2
$$

gives a bijection of the connected components and induces isomorphisms of fundamental groups for any base points. It follows from Theorem 5 that the
homomorphism

$$
i_{2^{*}}: W h_{G}\left(X_{2},\left(H_{i}\right)\right) \longrightarrow W h_{G}\left(X,\left(H_{i}\right)\right), \quad i \geqq 2,
$$

is an isomorphism. Since $i_{2} * \tau_{G}\left(W_{2}, X_{2}\right)\left(H_{i}\right)=0$ for any $i \geqq 2$, we have

$$
\tau_{G}\left(W_{2}, X_{2}\right)\left(H_{i}\right)=0 \quad \text { for } \quad 2 \leqq i \leqq k .
$$

It turns out that

$$
\tau_{G}\left(W_{2}, X_{2}\right)=0
$$

Clearly $W_{2}$ satisfies the conditions (*1), (*2).
Thus we have shown that $W_{2}, X_{2}, Y_{2}, Z_{2}$ instead of $W, X, Y, Z$ in Theorem 8 satisfy all the conditions of Theorem 8 . Since the number of the isotropy types of $W_{2}$ is equal to $k-1$, we get a $G$-diffeomorphism

$$
W_{2} \cong X_{2} \times I \quad \text { rel } X_{2}
$$

which is an extension of the product structure on $Z_{2}$, by the inductive hypothesis.
Note that

$$
Z \subset\left(\nu_{1}(1) \mid Z\left(H_{1}\right)\right) \cup Z_{2}
$$

and that the product structure on the right hand side agrees with that of $Z$.
Thus we obtain a product structure on $W$ which is an extension of the product structure on $Z$.

This makes the proof of Theorem 8 complete.

## § 6. Equivariant stable s-cobordism theorem.

In this section, we assume that $G$ is a finite group.
First we state the following lemma which follows directly from the definition of an elementary $G$-collapse and an elementary $G$-expansion.

Lemma 10. Let $(W, X)$ be a finite $G$-CW-pair such that $X$ is a $G$-deformation retract of $W$. If $\tau_{G}(W, X)=0$, then

$$
\tau_{G}(W \times Y, X \times Y)=0
$$

for any finite $G$-CW-complex $Y$.
In view of [11], any compact $G$-manifold has a finite $G$-CW-structure. Hence we have the following corollary.

Corollary 11. Let $W$ be a compact $G$-manifold and $X$ a compact $G$-submanifold of $W$ such that $X$ is a $G$-deformation retract of $W$. If $\tau_{G}(W, X)=0$, then we have

$$
\tau_{G}(W \times Y, X \times Y)=0
$$

for any compact $G$-manifold $Y$.

Proof of Theorem 2. In [11], it is shown that there exists an orthogonal $G$-representation space $V$ such that $W \times V(1)$ and $W \times S V(1)$ satisfy the conditions ( ${ }^{*} 1$ ), ( ${ }^{*} 2$ ) in § 1 .

First we will apply Theorem 8 to the triad

$$
(W \times S V(1) ; X \times S V(1), Y \times S V(1))
$$

It follows from Corollary 11 that $\tau_{G}(W, X)=0$ implies

$$
\boldsymbol{\tau}_{G}(W \times S V(1), X \times S V(1))=0 .
$$

Hence by Theorem 8 we get a $G$-diffeomorphism

$$
W \times S V(1) \cong X \times S V(1) \times I \quad \text { rel } X \times S V(1)
$$

Next we will apply Theorem 8 to the triad

$$
(W \times V(1) ; X \times V(1), Y \times V(1)) .
$$

As above, we get

$$
\tau_{G}(W \times V(1), X \times V(1))=0 .
$$

Appealing to Theorem 8 again, we have a $G$-diffeomorphism

$$
W \times V(1) \cong X \times V(1) \times I \quad \text { rel } X \times V(1)
$$

which is an extension of the above product structure on $W \times S V(1)$.
This makes the proof of Theorem 2 complete.

## § 7. Stable equivalence of $G$-manifolds.

In this section, we assume that $G$ is a finite group.
Let $M_{1}, M_{2}$ be closed $G$-manifolds and $f: M_{1} \rightarrow M_{2}$ a tangential simple $G$ homotopy equivalence. It is well-known that there exist an orthogonal $G$ representation space $V_{1}$ and a $G$-embedding $e: M_{1} \rightarrow V_{1}$. We assume that $V_{1}$ includes $\boldsymbol{R}$ with trivial $G$-action as a direct summand. For any positive integer $m$, we denote by $V_{1}^{m}$ the direct sum of $m$-copies of $V_{1}$ and by $j: V_{1} \rightarrow V_{1}^{m}$ the inclusion to the first factor. Set $V=V_{1}^{m}$.

Then the composition

$$
M_{1} \xrightarrow{f \times e} M_{2} \times V_{1} \xrightarrow{i d \times j} M_{2} \times V
$$

is a $G$-embedding. One verifies that the normal bundle of the $G$-embedding is isomorphic to the product bundle

$$
M_{1} \times V \longrightarrow M_{1}
$$

if $V_{1}$ is sufficiently large. Thus we get a $G$-embedding

$$
i: M_{1} \times V(1) \longrightarrow M_{2} \times V .
$$

By this embedding, we identify $M_{1} \times V(1)$ with the image $i\left(M_{1} \times V(1)\right)$. If we choose a sufficiently large number $r$, there holds the following inclusion

$$
M_{1} \times V(1) \subset M_{2} \times \stackrel{\circ}{V}(r)
$$

We now set

$$
W=M_{2} \times V(r)-M_{1} \times \stackrel{\circ}{V}(1)
$$

and get a triad

$$
\left(W ; M_{1} \times S V(1), M_{2} \times S V(r)\right)
$$

The proof that the triad above is a $G$ - $h$-cobordism for $m \geqq 3$ is shown in the proof of Lemma 3.2 in [11].

Next we will show that the $G$ - $h$-cobordism is in fact a $G$-s-cobordism.
For this, we first show that the $G$-embedding

$$
i: M_{1} \times V(1) \longrightarrow M_{2} \times V(r)
$$

is a simple $G$-homotopy equivalence. Consider the following $G$-homotopy commutative diagram

where $\pi$ is the projection map and $j$ is the natural inclusion map. In view of [3], [6], we have

$$
\begin{aligned}
\tau_{G}(i) & =\tau_{G}(j \cdot f \cdot \pi)=\tau_{G}(j \cdot f)+(j \cdot f)_{*} \tau_{G}(\pi) \\
& =\tau_{G}(j)+j_{*} \tau_{G}(f)+(j \cdot f)_{*} \tau_{G}(\pi)
\end{aligned}
$$

Since $\pi, f$ and $j$ are all simple $G$-homotopy equivalences, we may conclude that $i$ is also a $G$-simple homotopy equivalence.

Next we will show that

$$
\tau_{G}\left(W, M_{1} \times S V(1)\right)=0 .
$$

For this, we apply Theorem 9 to the following case:

$$
\begin{aligned}
& A=M_{2} \times V(r), \quad B=M_{1} \times V(1), \\
& A_{1}=M_{1} \times V(1)=B, \quad A_{2}=W .
\end{aligned}
$$

Then we have

$$
\begin{aligned}
& A_{0}=A_{1} \cap A_{2}=M_{1} \times S V(1), \\
& B_{0}=B \cap A_{0}=M_{1} \times S V(1)=A_{0},
\end{aligned}
$$

$$
\begin{aligned}
& B_{1}=B \cap A_{1}=A_{1}=B=M_{1} \times V(1), \\
& B_{2}=B \cap A_{2}=M_{1} \times S V(1)=A_{0} .
\end{aligned}
$$

The maps corresponding to those maps in Theorem 9 are the following inclusion maps:

$$
\begin{aligned}
i_{0} & =i_{2}: M_{1} \times S V(1) \longrightarrow M_{1} \times V(1), \\
i_{1} & =\mathrm{id}: M_{1} \times V(1) \longrightarrow M_{1} \times V(1)
\end{aligned}
$$

and

$$
\begin{aligned}
& j_{0}=\mathrm{id}: M_{1} \times S V(1) \longrightarrow M_{1} \times S V(1), \\
& j_{1}=\mathrm{id}: M_{1} \times V(1) \longrightarrow M_{1} \times V(1), \\
& j_{2}: M_{1} \times S V(1) \longrightarrow W
\end{aligned}
$$

Note that $j_{k}$ are all $G$-homotopy equivalences ( $k=0,1,2$ ). It follows from Theorem 9 that there holds

$$
\begin{aligned}
\tau_{G}\left(M_{2} \times V(r), M_{1} \times V(1)\right)= & i_{1 *} \tau \tau_{G}\left(M_{1} \times V(1), M_{1} \times V(1)\right) \\
& +i_{2} * \tau_{G}\left(W, M_{1} \times S V(1)\right)-i_{0} * \tau_{G}\left(M_{1} \times S V(1), M_{1} \times S V(1)\right) .
\end{aligned}
$$

By definition, we have

$$
\begin{aligned}
& \tau_{G}\left(M_{1} \times V(1), M_{1} \times V(1)\right)=0, \\
& \tau_{G}\left(M_{1} \times S V(1), M_{1} \times S V(1)\right)=0 .
\end{aligned}
$$

Thus we have

$$
\begin{aligned}
i_{2} * \tau_{G}\left(W, M_{1} \times S V(1)\right) & =\tau_{G}\left(M_{2} \times V(r), M_{1} \times V(1)\right) \\
& =\tau_{G}(i)=0 .
\end{aligned}
$$

Finally we will show that $i_{2 *}$ is an isomorphism. If the $m$ above is greater than two, we have

$$
\operatorname{dim} V^{G}=m \operatorname{dim} V_{1}^{G} \geqq m \geqq 3
$$

Hence for any subgroup $H$ of $G, S V(1)^{H}$ is connected and simply connected. It turns out that the inclusion map

$$
i_{2}^{H}:\left(M_{1} \times S V(1)\right)^{H}=M_{1}^{H} \times S V(1)^{H} \longrightarrow\left(M_{1} \times V(1)\right)^{H}=M_{1}^{H} \times V(1)^{H}
$$

gives a bijection of the connected components and induces isomorphisms of fundamental groups for any base points. Accordingly there holds an isomorphism

$$
i_{2 *}: W h_{G}\left(M_{1} \times S V(1),(H)\right) \cong W h_{G}\left(M_{1} \times V(1),(H)\right)
$$

by Theorem 5, Since $H$ is an arbitrary subgroup of $G$, it follows from the Hauschild decomposition that

$$
i_{2^{*}}: W h_{G}\left(M_{1} \times S V(1)\right) \cong W h_{G}\left(M_{1} \times V(1)\right)
$$

is an isomorphism.

Since $i_{2 *} \tau_{G}\left(W, M_{1} \times S V(1)\right)=0$, we conclude that

$$
\tau_{G}\left(W, M_{1} \times S V(1)\right)=0 .
$$

Namely the triad ( $W$; $M_{1} \times S V(1), M_{2} \times S V(r)$ ) is a $G$-s-cobordism.
If we take $m$ as $m \geqq 6$, then the conditions (*1), (*2) of Theorem 1 are satisfied and we have a $G$-diffeomorphism

$$
W \cong M_{1} \times S V(1) \times I \quad \text { rel } M_{1} \times S V(1)
$$

Therefore we obtain the following $G$-diffeomorphisms

$$
\begin{aligned}
M_{2} \times V(r) & =M_{1} \times V(1) \cup W \cong M_{1} \times V(1) \cup\left(M_{1} \times S V(1) \times I\right) \\
& \cong M_{1} \times V(1)
\end{aligned}
$$

Obviously $M_{2} \times V(r)$ and $M_{2} \times V(1)$ are $G$-diffeomorphic and we have the required $G$-diffeomorphism

$$
\bar{f}: M_{1} \times V(1) \longrightarrow M_{2} \times V(1) .
$$

The $G$-homotopy commutativity of the following diagram:

is obvious.
Conversely suppose that there exists a $G$-diffeomorphism

$$
\bar{f}: M_{1} \times V(1) \longrightarrow M_{2} \times V(1)
$$

so that the diagram above is $G$-homotopy commutative. Since two projection maps $\pi: M_{1} \times V(1) \rightarrow M_{1}, \pi: M_{2} \times V(1) \rightarrow M_{2}$, and $\bar{f}$ are all simple $G$-homotopy equivalences, one can show that $f$ is also a simple $G$-homotopy equivalence as before.

This makes the proof of Theorem 3 complete.

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