# O-minimal version of Whitney's extension theorem 

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#### Abstract

This is a generalized and improved version of our earlier article [Studia Math. 124 (1997)] on the Whitney extension theorem for subanalytic $\mathcal{C}^{p}$-Whitney fields (with $p$ finite). In this new version we consider Whitney fields definable in an arbitrary o-minimal structure on any real closed field $R$ and obtain an extension which is a $\mathcal{C}^{p}$-function definable in the same o-minimal structure. The Whitney fields that we consider are defined on any locally closed definable subset of $R^{n}$. In such a way, a local version of the theorem is included.


Introduction. This paper is a generalized and improved version of our KPaw. Assume that $R$ is any real closed field, and a fixed o-minimal structure on $R$ is given. Throughout the paper we will be talking about definable sets and mappings referring to this o-minimal structure. (For fundamental definitions and results on o-minimal structures the reader is referred to vdD] or [C].) The main theorem of our paper is the following version of the Whitney extension theorem [W]:

Theorem 1. Let $E$ be a definable closed subset of an open definable subset $\Omega$ of $R^{n}$, and let $p$ and $q$ be positive integers such that $p \leq q$. Let

$$
F(x, X)=\sum_{|\kappa| \leq p} \frac{1}{\kappa!} F^{\kappa}(x) X^{\kappa} \quad\left(X=\left(X_{1}, \ldots, X_{n}\right)\right)
$$

be a definable $\mathcal{C}^{p}$-Whitney field on $E$. (Definability of $F$ means that all $F^{\kappa}$ are definable functions.) Then there exists a definable $\mathcal{C}^{p}$-function $f: \Omega \rightarrow R$, $\mathcal{C}^{q}$ on $\Omega \backslash E$, such that $D^{\kappa} f=F^{\kappa}$ on $E$ whenever $\kappa \in \mathbb{N}^{n}$ with $|\kappa| \leq p$.

The method of proof is by explicit construction as in [KPaw]. It is based on stratifications of definable sets into $\Lambda_{p}$-regular cells which will be presented in Section 2, while Section 1 is devoted to some basic facts on Whitney fields.

[^0]A. Thamrongthanyalak has independently written a paper on Whitney's extension theorem in o-minimal structures (see [Th]). Taking into account some differences both in the approach and the results, we think that our article may still be of interest and therefore worth publishing.

1. $\mathcal{C}^{p}$-Whitney fields. In Section 1 we principally follow Glaeser $G$. Let $p \in \mathbb{N}$ and let $A$ be any subset of $R^{n}$. We denote by $\mathcal{C}(A)$ the algebra of continuous functions on $A$ with values in $R$. A $\mathcal{C}^{p}$-Whitney field on $A$ is a polynomial

$$
F(u, X)=\sum_{|\kappa| \leq p} \frac{1}{\kappa!} F^{\kappa}(u) X^{\kappa} \in \mathcal{C}(A)[X]=\mathcal{C}(A)\left[X_{1}, \ldots, X_{n}\right]
$$

which fulfills the following condition:
(1.1) for each $c \in A$ and each $\alpha \in \mathbb{N}^{n}$ such that $|\alpha| \leq p$,

$$
\begin{aligned}
D_{X}^{\alpha} F(a, 0)-D_{X}^{\alpha} F(b, a-b)= & o\left(|a-b|^{p-|\alpha|}\right), \\
& \text { when } A \ni a \rightarrow c \text { and } A \ni b \rightarrow c,
\end{aligned}
$$

or equivalently (see [M, Chapter I, Theorem 2.2] or [T, Chapitre IV, Proposition 1.5]),
(1.2) for each $c \in A$,

$$
F(a, x-a)-F(b, x-b)=o\left(|x-a|^{p}+|x-b|^{p}\right)
$$

uniformly with respect to $x \in R^{n}$, when $A \ni a \rightarrow c$ and $A \ni b \rightarrow c$.
REMARK 1. A $\mathcal{C}^{0}$-Whitney field is simply a continuous function on $A$.
REMARK 2. If $p \geq 1$, a polynomial

$$
F(u, X)=\sum_{|\kappa| \leq p} \frac{1}{\kappa!} F^{\kappa}(u) X^{\kappa} \in \mathcal{C}(A)[X]
$$

is a $\mathcal{C}^{p}$-Whitney field on $A$ if and only if
(1.3) for each $c \in A$,

$$
F^{0}(a)-\sum_{|\kappa| \leq p} \frac{1}{\kappa!} F^{\kappa}(b)(a-b)^{\kappa}=o\left(|a-b|^{p}\right)
$$

$$
\text { when } A \ni a \rightarrow c \text { and } A \ni b \rightarrow c
$$

and
(1.4) for any $i \in\{1, \ldots, n\}, \frac{\partial F}{\partial X_{i}}$ is a $\mathcal{C}^{p-1}$-Whitney field on $A$.

REmARK 3. If $F$ is a $\mathcal{C}^{p}$-Whitney field on a subset $A \subset R^{n}$, then its restriction $F \mid B$ to a subset $B \subset A$, defined by $F \mid B(u, X)=F(u, X)$ for any $u \in B$, is a $\mathcal{C}^{p}$-Whitney field on $B$.

Let $\pi_{p}: \mathcal{C}(A)[X] \rightarrow \mathcal{C}(A)[X]$ denote the natural projection

$$
\pi_{p}\left(\sum_{\kappa} \frac{1}{\kappa!} F^{\kappa} X^{\kappa}\right)=\sum_{|\kappa| \leq p} \frac{1}{\kappa!} F^{\kappa} X^{\kappa}
$$

onto the space of polynomials of degree $\leq p$.
Remark 4. If $F$ is a $\mathcal{C}^{p}$-Whitney field on $A$, where $p \geq 1$, then $\pi_{p-1}(F)$ is a $\mathcal{C}^{p-1}$-Whitney field on $A$, so any $\mathcal{C}^{p}$-Whitney field defines in a natural way some $\mathcal{C}^{p-1}$-Whitney field.

Proposition 1. The set $\mathcal{E}^{p}(A)$ of all $\mathcal{C}^{p}$-Whitney fields on a subset $A \subset R^{n}$ with the natural addition and multiplication defined by $F G:=$ $\pi_{p}(F G)$ is an $R$-algebra.

Proof. It is clear that the sum of two $\mathcal{C}^{p}$-Whitney fields is a $\mathcal{C}^{p}$-Whitney field. To check this for the product, using induction on $p$, take any $F, G$ in $\mathcal{E}^{p}(A)$. Since

$$
\begin{aligned}
& F^{0}(a) G^{0}(a)-F(b, a-b) G(b, a-b) \\
& \quad=\left[F^{0}(a)-F(b, a-b)\right] G^{0}(a)+F(b, a-b)\left[G^{0}(a)-G(b, a-b)\right] \\
& \quad=o\left(|a-b|^{p}\right)
\end{aligned}
$$

when $A \ni a \rightarrow c$ and $A \ni b \rightarrow c$, condition (1.3) is satisfied. On the other hand, for any $i \in\{1, \ldots, n\}$,

$$
\frac{\partial(F G)}{\partial X_{i}}=\frac{\partial F}{\partial X_{i}} G+F \frac{\partial G}{\partial X_{i}}
$$

is a $\mathcal{C}^{p-1}$-Whitney field by induction hypothesis, which proves condition (1.4).

It is also natural to define the composition of $\mathcal{C}^{p}$-Whitney fields as follows. Let $F_{1}, \ldots, F_{m} \in \mathcal{E}^{p}(A)$, where $A \subset R^{n}$, and let $H \in \mathcal{E}^{p}(B)$, where $B \subset R^{m}$ is such that $\left(F_{1}^{0}, \ldots, F_{m}^{0}\right)(A) \subset B$. Put $F=\left(F_{1}, \ldots, F_{m}\right)$ and $(H \circ F)(u, X)$

$$
=\pi_{p}\left[H\left(F_{1}^{0}(u), \ldots, F_{m}^{0}(u), F_{1}(u, X)-F_{1}^{0}(u), \ldots, F_{m}(u, X)-F_{m}^{0}(u)\right)\right],
$$

for any $u \in A$.
Proposition 2. The composition of $\mathcal{C}^{p}$-Whitney fields defined as above is a $\mathcal{C}^{p}$-Whitney field.

Proof. By condition (1.2) for $H$, we have

$$
\begin{aligned}
& H^{0}\left(F_{1}^{0}(a), \ldots, F_{m}^{0}(a)\right) \\
& \quad-H\left(F_{1}^{0}(b), \ldots, F_{m}^{0}(b), F_{1}(b, a-b)-F_{1}^{0}(b), \ldots, F_{m}(b, a-b)-F_{m}^{0}(b)\right) \\
&=o\left(\left|\left(F_{1}(b, a-b)-F_{1}^{0}(b), \ldots, F_{m}(b, a-b)-F_{m}^{0}(b)\right)\right|^{p}\right)=o\left(|a-b|^{p}\right)
\end{aligned}
$$

when $A \ni a \rightarrow c$ and $A \ni b \rightarrow c$, which gives (1.3). On the other hand,

$$
\frac{\partial(H \circ F)}{\partial X_{i}}=\sum_{j=1}^{m}\left(\frac{\partial H}{\partial Y_{j}} \circ F\right) \frac{\partial F_{j}}{\partial X_{i}}
$$

hence it is a $\mathcal{C}^{p-1}$-Whitney field, by induction hypothesis and Proposition 1 , so condition (1.4) is satisfied.

When restricting to definable functions $f: U \rightarrow R$ and definable mappings $g=\left(g_{1}, \ldots, g_{m}\right): U \rightarrow R^{m}$, where $U$ is an open subset of $R^{n}$, all the notions and basic results of classical differentiable calculus are valid, at least for finite differentiability classes. This is so principally because the Mean Value Theorem holds in this case (see [vdD, Chapter 7]). In particular, we have the well defined notion of $\mathcal{C}^{p}$-function and the Taylor formula in the following version.

Theorem 2. If $f: U \rightarrow R$ is a definable $\mathcal{C}^{p}$-function on an open definable subset $U$ of $R^{n}$, then the polynomial

$$
T f(u, X)=T_{u}^{p} f(X):=\sum_{|\kappa| \leq p} \frac{1}{\kappa!} D^{\kappa} f(u) X^{\kappa}
$$

called the Taylor field of $f$, is a $\mathcal{C}^{p}$-Whitney field on $U$.
A $\mathcal{C}^{p}$-Whitney field

$$
F(u, X)=\sum_{|\kappa| \leq p} \frac{1}{\kappa!} F^{\kappa}(u) X^{\kappa}
$$

on a definable subset $A$ of $R^{n}$ is called definable if all the functions $F^{\kappa}$ are definable. It is clear that the sum, product and composition of definable $\mathcal{C}^{p_{-}}$ Whitney fields are definable, and the Taylor field of a definable $\mathcal{C}^{p}$-function is a definable $\mathcal{C}^{p}$-Whitney field. We will use the following remark.

REMARK 5 (see [G, pp. 87-88]). Let $k$ and $n$ be integers such that $1 \leq$ $k \leq n$. Let $\Omega$ be a definable open subset of $R^{k}$ treated as a subset of $R^{n}$ via the injection $\Omega \ni v \mapsto(v, 0) \in R^{n}$. Then every definable $\mathcal{C}^{p}$-Whitney field

$$
F(v, X)=F(v, V, W)=\sum_{|\alpha|+|\beta| \leq p} \frac{1}{\alpha!\beta!} F^{(\alpha, \beta)}(v) V^{\alpha} W^{\beta}
$$

on $\Omega$, where $\alpha \in \mathbb{N}^{k}, \beta \in \mathbb{N}^{n-k}, V=\left(X_{1}, \ldots, X_{k}\right)$ and $W=\left(X_{k+1}, \ldots, X_{n}\right)$, can be identified with the polynomial

$$
\tilde{F}(v, W)=\sum_{|\beta| \leq p} \frac{1}{\beta!} F^{(0, \beta)}(v) W^{\beta}
$$

where, for each $\beta \in \mathbb{N}^{n-k}$ with $|\beta| \leq p, F^{(0, \beta)}$ is a definable $\mathcal{C}^{p-|\beta|}$-function
on $\Omega$ such that

$$
\begin{equation*}
D^{\alpha} F^{(0, \beta)}=F^{(\alpha, \beta)}, \quad \text { for each } \alpha \in \mathbb{N}^{k} \text { with }|\alpha| \leq p-|\beta| \tag{1.5}
\end{equation*}
$$

2. $\Lambda_{p}$-regular mappings and $\Lambda_{p}$-regular cells. In the rest of the paper all the subsets of spaces $R^{n}(n \in \mathbb{N})$ and mappings between such subsets will be assumed definable. Therefore, for simplicity we will often skip the adjective definable.

Let $\varphi: Q \rightarrow R^{l}$ be a $\mathcal{C}^{p}$-mapping defined on an open subset $Q$ of $R^{k}$. We say that $\varphi$ is a $\Lambda_{p}$-regular mapping (in $Q$ ) if there exists a positive integer $C$ such that

$$
\begin{equation*}
\left|D^{\alpha} \varphi(y)\right| \leq C / \operatorname{dist}(y, \partial Q)^{|\alpha|-1}, \quad \text { for } \alpha \in \mathbb{N}^{k} \text { with } 1 \leq|\alpha| \leq p \tag{2.1}
\end{equation*}
$$

A subset $A$ of $R^{k}$ is called quasi-convex if there is a positive integer $M$ such that for any two points $a_{1}, a_{2} \in A$ there exists a (definable) continuous arc $\lambda:\left[0,\left|a_{1}-a_{2}\right|\right] \rightarrow A$ such that $\lambda(0)=a_{1}, \lambda\left(\left|a_{1}-a_{2}\right|\right)=a_{2}$ and $\left|\lambda^{\prime}(t)\right| \leq M$ for any $t \in\left[0,\left|a_{1}-a_{2}\right|\right]$ such that $\lambda^{\prime}(t)$ exists. (Then $\lambda$ is necessarily piecewise $\mathcal{C}^{1}$.)

By the Mean Value Theorem we immediately obtain the following
REMARK 6. If $\varphi: Q \rightarrow R^{l}$ is a $\Lambda_{1}$-regular mapping and $A$ is any quasiconvex subset of $Q$, then $\varphi \mid A$ is a Lipschitz mapping; consequently, it extends in a unique way by continuity to $\bar{A}$.

We say that two closed subsets $K$ and $L$ of $R^{m}$ are simply separated if either $K \cap L=\emptyset$ or there is a positive integer $N$ such that $\operatorname{dist}(u, K \cap L) \leq$ $N \operatorname{dist}(u, L)$ for each $u \in K$.

The following proposition motivates our interest in $\Lambda_{p}$-regular mappings.
Proposition 3 (see KPaw, Proposition 3 and Remark 3]). Let $\Phi$ : $\Omega \rightarrow R^{n}$ be a $\Lambda_{p}$-regular mapping defined on an open subset $\Omega \subset R^{m}$ and let $A$ be a closed quasi-convex subset of $\Omega$ such that $\bar{A}$ and $\partial \Omega$ are simply separated. Let $B$ be a subset of $R^{n}$ such that $\Phi(A) \subset B$ and let $r: B \rightarrow$ $[0,+\infty)$ be a function such that

$$
r(x) \leq C^{\prime} \operatorname{dist}(x, \Phi(\bar{A} \backslash A)), \quad \text { for any } x \in B
$$

where $C^{\prime}$ is a positive constant. Let

$$
F(x, X)=\sum_{|\kappa| \leq p} \frac{1}{\kappa!} F^{\kappa}(x) X^{\kappa}
$$

be a $\mathcal{C}^{p}$-Whitney field on $B$ such that, for each $b \in \Phi(\bar{A} \backslash A), F^{\kappa}(x)=$ $o\left(r(x)^{p-|\kappa|}\right)$, when $B \ni x \rightarrow b$ and $|\kappa| \leq p$. Put

$$
G(y, Y):=F \circ T \Phi(y, Y)=\sum_{|\sigma| \leq p} \frac{1}{\sigma!} G^{\sigma}(y) Y^{\sigma}, \quad \text { where } Y=\left(Y_{1}, \ldots, Y_{m}\right)
$$

Then, for each $a \in \bar{A} \backslash A, G^{\sigma}(y)=o\left(r(\Phi(x))^{p-|\sigma|}\right)$, when $A \ni x \rightarrow a$ and $|\sigma| \leq p$.

Proof. It suffices to repeat the proof of Proposition 3 in KPaw (see also Remark 3 there).

REmARK 7. If $\Omega$ is quasi-convex, we can take $A=\Omega$ in Proposition 3.
Now we recall after [KPaw] (see also [Paw2]) the definition of $\Lambda_{p}$-regular cells. We say that $S$ is an open $\Lambda_{p}$-regular cell in $R^{n}$ if
(2.2) $S$ is any open interval in $R$, when $n=1$;
(2.3) $S=\left\{\left(x^{\prime}, x_{n}\right): x^{\prime} \in T, \psi_{1}\left(x^{\prime}\right)<x_{n}<\psi_{2}\left(x^{\prime}\right)\right\}$, where $x^{\prime}=\left(x_{1}\right.$, $\left.\ldots, x_{n-1}\right), T$ is an open $\Lambda_{p}$-regular cell in $R^{n-1}$ and every $\psi_{i}(i=1,2)$ is either a $\Lambda_{p}$-regular function on $T$ with values in $R$, or identically equal to $-\infty$, or identically equal to $+\infty$, and $\psi_{1}\left(x^{\prime}\right)<\psi_{2}\left(x^{\prime}\right)$, for each $x^{\prime} \in T$, when $n>1$.

REmARK 8. It follows from Remark 6, by induction on $n$, that such a cell $S$ is quasi-convex and if $\psi_{i}$ is finite, then it is Lipschitz on $T$, thus it admits a continuous extension $\bar{\psi}_{i}$ to $\bar{T}$ (cf. [Paw1, Proposition 1]).

For any open $\Lambda_{p}$-regular cell in $R^{n}$, one defines, by induction on $n$, a sequence $\rho_{j}: \bar{S} \rightarrow[0,+\infty](j=1, \ldots, 2 n)$ of functions associated with the cell $S$ :
(1) When $n=1$ and $S=\left(a_{1}, a_{2}\right)$, we set

$$
\rho_{1}(x)=\left\{\begin{array}{ll}
x-a_{1} & \text { if } a_{1} \in R, \\
+\infty & \text { if } a_{1}=-\infty,
\end{array} \quad \rho_{2}(x)= \begin{cases}a_{2}-x & \text { if } a_{2} \in R \\
+\infty & \text { if } a_{2}=+\infty\end{cases}\right.
$$

(2) When $n>1$ and $S=\left\{\left(x^{\prime}, x_{n}\right): x^{\prime} \in T, \psi_{1}\left(x^{\prime}\right)<x_{n}<\psi_{2}\left(x^{\prime}\right)\right\}$, let $\sigma_{j}(j=1, \ldots, 2 n-2)$ be the functions associated with $T$. We set, for any $x=\left(x^{\prime}, x_{n}\right) \in \bar{S}, \rho_{j}(x)=\sigma_{j}\left(x^{\prime}\right)$, for $j=1, \ldots, 2 n-2$, and

$$
\begin{aligned}
\rho_{2 n-1}(x) & = \begin{cases}x_{n}-\bar{\psi}_{1}\left(x^{\prime}\right) & \text { if } \psi_{1}: T \rightarrow R \\
+\infty & \text { if } \psi_{1} \equiv-\infty\end{cases} \\
\rho_{2 n}(x) & = \begin{cases}\bar{\psi}_{2}\left(x^{\prime}\right)-x_{n} & \text { if } \psi_{2}: T \rightarrow R \\
+\infty & \text { if } \psi_{2} \equiv+\infty\end{cases}
\end{aligned}
$$

Remark 9 ([KPaw, Lemma 3]). There exists a positive integer $K$ such that

$$
\frac{1}{K} \min _{j} \rho_{j}(x) \leq \operatorname{dist}(x, \partial S) \leq \min _{j} \rho_{j}(x), \quad \text { for each } x \in \bar{S}
$$

(We adopt the convention $\operatorname{dist}(x, \emptyset)=+\infty$.)
REmARK 10 ([KPaw, Lemma 4]). Each of the functions $\rho_{j}$ which is finite is $\Lambda_{p}$-regular on $S$ and Lipschitz on $\bar{S}$ (with an integral constant).

Lemma 1 ( $\left[\right.$ KPaw, Lemma 5]). If $\rho_{j} \neq \pm \infty$, there exists a positive integer $\tilde{C}$ such that $\left|D^{\alpha}\left(1 / \rho_{j}\right)(x)\right| \leq \tilde{C} \operatorname{dist}(x, \partial S)^{-|\alpha|-1}$, whenever $x \in S$ and $|\alpha| \leq p$.

Proof. Put $r:=\rho_{j}$. If $\alpha \in \mathbb{N}^{n} \backslash\{0\}$ and $|\alpha| \leq p$, we have

$$
\begin{equation*}
D^{\alpha}(1 / r)=\sum_{\nu=1}^{|\alpha|}\left(\sum_{\substack{\lambda_{1}+\ldots+\lambda_{\nu}=\alpha \\ \lambda_{1} \neq 0, \ldots, \lambda_{\nu} \neq 0}} a_{\lambda_{1} \ldots \lambda_{\nu}}^{\alpha}\left(D^{\lambda_{1}} r\right) \ldots\left(D^{\lambda_{\nu}} r\right)\right) \cdot r^{-1-\nu} \tag{2.4}
\end{equation*}
$$

where $a_{\lambda_{1} \ldots \lambda_{\nu}}^{\alpha}$ is an integer depending only on $\alpha, \lambda_{1}, \ldots, \lambda_{\nu}$. The lemma follows from (2.1) and Remark 9.

Extending the definition of an open $\Lambda_{p}$-regular cell, we call a subset $S$ of $R^{n}$ an $m$-dimensional $\Lambda_{p}$-regular cell in $R^{n}$, where $m \in\{0, \ldots, n-1\}$, if $S=$ $\{(u, w): u \in T, w=\Phi(u)\}$, where $u=\left(x_{1}, \ldots, x_{m}\right), w=\left(x_{m+1}, \ldots, x_{n}\right), T$ is an open $\Lambda_{p}$-regular cell in $R^{m}$ and $\Phi: T \rightarrow R^{n-m}$ is a $\Lambda_{p}$-regular mapping.

Let us recall that a (definable) $\mathcal{C}^{p}$-stratification of a (definable) subset $E$ of $R^{n}$ is a finite decomposition $\mathcal{S}$ of $E$ into (definable) connected $\mathcal{C}^{p_{-}}$ submanifolds of $R^{n}$, called strata, such that, for each $S \in \mathcal{S}$, its boundary in $E$, i.e. $\partial_{E} S:=(\bar{S} \backslash S) \cap E$, is the union of some strata of dimensions $<\operatorname{dim} S$. If $A_{1}, \ldots, A_{k}$, where $k \in \mathbb{N}$, are subsets of $E$, we call a stratification $\mathcal{S}$ compatible with the subsets $A_{1}, \ldots, A_{k}$ if each $A_{j}$ is a union of some strata.

This is the fundamental theorem on $\Lambda_{p}$-regular stratifications:
Theorem 3 ([KPaw, Proposition 4]). Given any finite number $A_{1}, \ldots, A_{k}$ of definable subsets of a definable subset $E$ of $R^{n}$, there exists a $\mathcal{C}^{p}$-stratification $\mathcal{S}$ of $E$, compatible with the subsets $A_{1}, \ldots, A_{k}$ and such that every stratum $S \in \mathcal{S}$ is a $\Lambda_{p}$-regular cell in $R^{n}$ in some linear coordinate system.

Proof. The proof is based on the main result of [K] (formulated there for subanalytic sets, but automatically generalizable to arbitrary o-minimal structures), which gives the theorem for the case $p=1$, i.e. for $\Lambda_{1}$-stratifications. Then we have the following.

Proposition 4 ([KPaw, Proposition 1]). Let $\Phi: \Omega \rightarrow R$ be a definable function on an open subset $\Omega$ of $R^{m}$. Let $p \in \mathbb{N}$ and $p \geq 1$. Then there exists a closed nowhere dense definable subset $Z$ of $\Omega$ such that $\Phi$ is $\mathcal{C}^{p}$ on $\Omega \backslash Z$ and for every open ball $K=K(u, r) \subset \Omega \backslash Z$, with center $u$ and radius $r$, we have $\left|D^{\alpha} \Phi(u)\right| \leq C \sup _{K}|\Phi| / r^{|\alpha|}$, for each $\alpha \in \mathbb{N}^{m}$ with $|\alpha| \leq p$, where $C$ is a positive integer depending only on $m$ and $p$.

For the proof of Theorem 3 we need the following immediate corollary to Proposition 4.

Corollary ([KPaw Proposition 2]). Let $\Phi: \Omega \rightarrow R$ be a definable $\mathcal{C}^{1}$-function defined on an open subset $\Omega$ of $R^{m}$ and such that $\left|\partial \Phi / \partial x_{j}\right| \leq M$
on $\Omega$, for $j=1, \ldots, m$. Let $p \in \mathbb{N}$ and $p \geq 1$. Then there exists a closed, definable nowhere dense subset of $\Omega$ such that $\Phi$ is of class $\mathcal{C}^{p}$ on $\Omega \backslash Z$ and

$$
\left|D^{\alpha} \Phi(u)\right| \leq C(m, p) M \operatorname{dist}(u, Z \cup \partial \Omega)^{1-|\alpha|}
$$

whenever $u \in \Omega \backslash Z, \alpha \in \mathbb{N}^{m}, 1 \leq|\alpha| \leq p$, and where $C(m, p)$ is a positive integer depending only on $m$ and $p$.

The proof of Proposition 4 is the same as that of [KPaw, Proposition 1]. Now, to finish the proof of Theorem 3, we use the Corollary to Proposition 4 to refine the $\Lambda_{1}$-stratification obtained at the beginning of the proof to a $\Lambda_{p^{-}}$ stratification, arguing by induction on $\operatorname{dim} E$. For more details, see KPaw, proof of Proposition 4].

## 3. Two lemmas on $\mathcal{C}^{p}$-functions

Lemma 3 ([KPaw, Lemma 6]). Let $\Gamma$ be an open subset of $R^{n}$, $a \in \bar{\Gamma}$ and $r: \Gamma \rightarrow R$. Let $g, h: \Gamma \rightarrow R$ be two $\mathcal{C}^{p}$-functions such that $D^{\kappa} g(x)=$ $o\left(r(x)^{p-|\kappa|}\right)$ and $D^{\kappa} h(x)=O\left(r(x)^{-|\kappa|}\right)$, when $x \rightarrow$ a, for any $\kappa \in \mathbb{N}^{n}$ with $|\kappa| \leq p$. Then $D^{\kappa}(g h)(x)=o\left(r(x)^{p-|\kappa|}\right)$, when $x \rightarrow a$, for any $\kappa \in \mathbb{N}^{n}$ with $|\kappa| \leq p$.

Proof. Immediate by Leibniz's formula.
Lemma 4 ([KPaw, Lemma 7]). Let $\chi: Q \rightarrow R$ be a $\mathcal{C}^{p}$-function on an open subset $Q$ of $R^{m}(m<n)$ and $r: Q \rightarrow(0,+\infty)$. Let $c \in \bar{Q}$. Assume that $D^{\alpha} \chi(u)=O\left(r(u)^{-|\alpha|-1}\right)$, when $u \rightarrow c$, for any $\alpha \in \mathbb{N}^{m}$ with $|\alpha| \leq p$. Let $\psi: R \rightarrow R$ be any $\mathcal{C}^{p}$-function. Let $\Gamma$ be an open subset of $R^{m} \times R^{n-m}=R^{n}$ contained in
$\left\{(u, w) \in Q \times R^{n-m}: w=\left(w_{1}, \ldots, w_{n-m}\right),\left|w_{i}\right| \leq C r(u)(i=1, \ldots, n-m)\right\}$, where $C$ is a positive constant. Define $g: \Gamma \rightarrow R$ by

$$
g(u, w)=\psi\left(\chi(u) w_{1}\right) \cdot \ldots \cdot \psi\left(\chi(u) w_{n-m}\right)
$$

Then $D^{(\alpha, \beta)} g(u, w)=O\left(r(u)^{-|\alpha|-|\beta|}\right)$, when $(u, w) \rightarrow(c, 0)$, for any $\alpha \in \mathbb{N}^{m}$ and $\beta \in \mathbb{N}^{n-m}$ such that $|\alpha|+|\beta| \leq p$.

Proof. This a straightforward calculation. For details, see KPaw proof of Lemma 7].
4. Proof of Theorem 1. Before beginning the proof we introduce the following two useful definitions. The closure of the set

$$
\bigcup_{|\kappa| \leq p}\left\{x \in E: F^{\kappa}(x) \neq 0\right\}
$$

in $\Omega$ will be called the support of the Whitney field $F$ and denoted $\operatorname{supp} F$. A $\mathcal{C}^{p}$-Whitney field $F$ on $E$ is called flat on a subset $E^{\prime} \subset E$ if $F^{\kappa}(x)=0$, whenever $x \in E^{\prime}$ and $|\kappa| \leq p$.

We want to prove that there exists a function $f: \Omega \rightarrow R$ as in Theorem 1 and, in addition, of class $\mathcal{C}^{q}$ on $\Omega \backslash \operatorname{supp} F$. It will be convenient to formulate the following more general assertion. If $A$ is a definable closed subset of $\Omega$ such that $\operatorname{supp} F \subset A \subset E$, then there exists a function $f: \Omega \rightarrow R$ as in Theorem 1 and, in addition, of class $\mathcal{C}^{q}$ on $\Omega \backslash A$. We will prove this by induction on $m=\operatorname{dim} A$. The case $m=0$ is easy, so assume that $m>0$. Take a $\mathcal{C}^{q}$-stratification $\mathcal{S}$ of $A$ such that every stratum $S \in \mathcal{S}$ is a $\Lambda_{q}$-regular (thus, $\Lambda_{p}$-regular) cell in $R^{n}$ in some linear coordinate system, and every $F^{\kappa}$ $(|\kappa| \leq p)$ is of class $\mathcal{C}^{q}$ on $S$.

By induction hypothesis applied to $F$ restricted to $E \backslash \bigcup\{S \in \mathcal{S}$ : $\operatorname{dim} S=m\}$, we get an appropriate extension $f_{o}$. Replacing now $F$ by $F-T f_{o} \mid E$, we can assume without loss of generality that $F$ is flat on every stratum from $\mathcal{S}$ of dimension $<m$. Similarly, using additional induction on the number of $m$-dimensional strata in $\mathcal{S}$ whose closures cover supp $F$, we can assume that $\operatorname{supp} F$ is contained in the closure in $\Omega$ of just one stratum $S \in \mathcal{S}$ and $F$ is flat on its boundary in $\Omega$, i.e. on $\partial_{\Omega} S=(\bar{S} \backslash S) \cap \Omega$. In the case $m=n$, i.e. $S$ is open in $R^{n}$, it suffices to define $f(x)=F^{0}(x)$ for $x \in S$, and $f(x)=0$ for $x \in \Omega \backslash S$ (Hestenes' Lemma, [T] p. 80]), so let $1 \leq m<n$. Then $S=\{(u, \varphi(u)): u \in T\}$, where $T$ is an open $\Lambda_{p}$-regular cell in $R^{m}$ and $\varphi: T \rightarrow R^{n-m}$ is a $\Lambda_{p}$-regular mapping.

We will distinguish three cases.
CASE I: $E=\bar{S} \cap \Omega=A \supset \operatorname{supp} F$ and $\varphi \equiv 0$, i.e. $S=T \times 0$ and $R^{n} \backslash \Omega \subset \bar{S} \backslash S=(\bar{T} \backslash T) \times 0$.

In this case set $\Gamma(T):=\left\{(u, w) \in T \times R^{n-m}:|w|<\operatorname{dist}(u, \partial T)\right\}$. We shall construct a function $f$ satisfying the conclusion of Theorem 1 and additionally such that $f=0$ on $\Omega \backslash \Gamma(T)$. Since, by Remark $5, F$ (as restricted to $S$ ) is the sum of the $\mathcal{C}^{p}$-Whitney fields

$$
F_{\beta}(u, 0 ; X)=F_{\beta}(u, 0 ; U, W)=\sum_{|\alpha| \leq p-|\beta|} \frac{1}{\alpha!\beta!} F^{(\alpha, \beta)}(u) U^{\alpha} W^{\beta}
$$

where $\beta \in \mathbb{N}^{n-m},|\beta| \leq p, U=\left(U_{1}, \ldots, U_{m}\right)=\left(X_{1}, \ldots, X_{m}\right), W=$ $\left(W_{1}, \ldots, W_{n-m}\right)=\left(X_{m+1}, \ldots, X_{n}\right)$, we can assume that $F$ is equal to one of them, i.e. $F(u, 0 ; X)=F_{\beta}(u, 0 ; X)$, for a fixed $\beta$.

Let $\Delta$ be the trace of $\Omega$ on $R^{m}$, i.e. $\Delta \times 0=\Omega \cap\left(R^{m} \times 0\right)$. Notice that $\partial_{\Omega} S=\partial_{\Delta} T \times 0$. There exists a finite decomposition

$$
\bar{T} \cap \Delta=\bigcup_{\nu} Q_{\nu} \cup Z
$$

such that
(4.1) every $Q_{\nu}$ is an open $\Lambda_{q}$-regular cell in $R^{m}$ in some linear coordinate system;
(4.2) every $Q_{\nu}$ is contained in $T$, while $Z$ is closed in $\Delta$ and $\operatorname{dim} Z<m$,
(4.3) on every $Q_{\nu}$ all the functions $F^{(\alpha, \beta)}$ are of class $\mathcal{C}^{q}$,
and, by Proposition 4,
(4.4) for each $\gamma \in \mathbb{N}^{m}$ such that $|\gamma| \leq p$, we have the estimates

$$
\begin{aligned}
& \left|D^{\gamma} F^{(\alpha, \beta)}(u)\right| \\
& \leq C \sup \left\{\left|F^{(\alpha, \beta)}(v)\right|: v \in Q_{\nu},|u-v|<\operatorname{dist}\left(u, \partial Q_{\nu}\right)\right\} / \operatorname{dist}\left(u, \partial Q_{\nu}\right)^{|\gamma|} \text {, } \\
& \text { for each } u \in Q_{\nu}
\end{aligned}
$$

Since $\bar{T} \times 0$ and $R^{n} \backslash \Gamma(T)$ are simply separated, $Z \times 0$ and $\Omega \backslash \Gamma(T)$ are locally simply separated in $\Omega$ (see Paw3] for the definition and properties of simply separated subsets). It follows that the formula

$$
G(x, X)= \begin{cases}F(x, X) & \text { when } x \in Z \times 0, \\ 0 & \text { when } x \in \Omega \backslash \Gamma(T),\end{cases}
$$

defines a definable $\mathcal{C}^{p}$-Whitney field on $(Z \times 0) \cup(\Omega \backslash \Gamma(T))$ (see [M, Chapter I, Remark 5.6]). By the induction hypothesis there exists a definable $\mathcal{C}^{p}$-extension $g: \Omega \rightarrow R$ of $G$ which is of class $\mathcal{C}^{q}$ outside $Z \times 0$. It suffices to get an extension for $F-T(g) \mid E$ instead of that for $F$. Since $\Gamma\left(Q_{\nu}\right) \subset \Gamma(T)$ and $\Gamma\left(Q_{\nu}\right) \cap \Gamma\left(Q_{\mu}\right) \subset Z \times 0$ when $\nu \neq \mu$, it is enough to get an extension of every field

$$
\begin{equation*}
F\left|\left(\bar{Q}_{\nu} \cap \Delta\right) \times 0-T(g)\right|\left(\bar{Q}_{\nu} \cap \Delta\right) \times 0 \tag{4.5}
\end{equation*}
$$

for every $\nu$ separately.
Fix $\nu$ and put $Q=Q_{\nu}$. Put

$$
h(u, w)=\frac{1}{\beta!} F^{(0, \beta)}(u) w^{\beta}-g(u, w)
$$

for each $(u, w) \in T \times R^{n-m}$. This is a definable $\mathcal{C}^{p}$-function, which is $\mathcal{C}^{q}$ on $\Omega \cap\left(Q \times R^{n-m}\right)$. Now we have the following

Lemma 5. Let $\kappa=(\varepsilon, \theta) \in \mathbb{N}^{m} \times \mathbb{N}^{n-m}$ with $|\kappa| \leq p$ and let $a \in \partial_{\Delta} Q=$ $(\bar{Q} \backslash Q) \cap \Delta$. Then

$$
D^{\kappa} h(u, w)=o\left(\operatorname{dist}(u, \partial Q)^{p-|\kappa|}\right)
$$

when $\Gamma(Q) \ni(u, w) \rightarrow(a, 0)$.
Proof. When $a \in T$ this is immediate by the Taylor formula, since $h$ is $\mathcal{C}^{p}$ and $p$-flat on $Z \cap T \supset(\partial Q) \cap T$. Suppose now that $a \in(\partial T) \cap \Delta$. We distinguish two possibilities.
(I) $\Gamma(Q) \ni(u, w) \rightarrow(a, 0)$ and $\operatorname{dist}(u, \partial Q)<\operatorname{dist}(u, \partial T)$.

Let $\tilde{u} \in \partial Q$ be such that $|u-\tilde{u}|=\operatorname{dist}(u, \partial Q)$. By the Taylor formula for $D^{\kappa} h$ on the line segment $L \subset Q \times R^{n-m}$ joining points $(u, w)$ and ( $\left.\tilde{u}, 0\right)$ (we take $L$ without the endpoints), we have

$$
\begin{aligned}
\left|D^{\kappa} h(u, w)\right| & \leq \sum_{|\lambda|=p-|\kappa|} \sup _{x \in L}\left|D^{\kappa+\lambda} h(x)\right| \sqrt{|u-\tilde{u}|^{2}+|w|^{2}}|\lambda| \\
& \leq \sqrt{2}^{p-|\kappa|}(p+1)^{n} \sup _{x \in L,|\omega|=p}\left|D^{\omega} h(x)\right| \operatorname{dist}(u, \partial Q)^{p-|\kappa|}
\end{aligned}
$$

Obviously,

$$
\sup _{x \in L,|\omega|=p}\left|D^{\omega} h(x)\right| \leq(*)+(* *)
$$

where

$$
(*)=\sup _{x \in L,|\omega|=p}\left|D^{\omega}\left(\frac{1}{\beta!} F^{(0, \beta)}(u) w^{\beta}\right)(x)\right|, \quad(* *)=\sup _{x \in L,|\omega|=p}\left|D^{\omega} g(x)\right| .
$$

It is clear that $(* *) \rightarrow 0$, when $(u, w) \rightarrow(a, 0)$, because $g$ is $p$-flat at $(a, 0)$. Now we will show the same about $(*)$.

Put $\omega=(\sigma, \tau)$. We can assume that $\tau \leq \beta$, because otherwise $(*)=0$. Then

$$
D^{\omega}\left(\frac{1}{\beta!} F^{(0, \beta)}(u) w^{\beta}\right)=\frac{1}{(\beta-\tau)!} D^{\gamma} F^{(\alpha, \beta)}(u) w^{\beta-\tau}
$$

where $\sigma=\alpha+\gamma$ and $|\alpha|+|\beta|=p$.
Let $x=\left(u_{*}, w_{*}\right) \in L$. Then, by (4.4),

$$
\begin{aligned}
& \left|D^{\gamma} F^{(\alpha, \beta)}\left(u_{*}\right) w_{*}^{\beta-\tau}\right| \\
& \quad \leq C \frac{\sup \left\{\left|F^{(\alpha, \beta)}(v)\right|: v \in Q,\left|u_{*}-v\right|<\operatorname{dist}\left(u_{*}, \partial Q\right)\right\}\left|w_{*}\right|{ }^{|\beta|-|\tau|}}{\operatorname{dist}\left(u_{*}, \partial Q\right)^{|\gamma|}} \\
& \quad \leq C \sup \left\{\left|F^{(\alpha, \beta)}(v)\right|: v \in Q,\left|u_{*}-v\right|<\operatorname{dist}\left(u_{*}, \partial Q\right)\right\}
\end{aligned}
$$

because $\left|w_{*}\right|<\operatorname{dist}\left(u_{*}, \partial Q\right)$ and $|\gamma|=|\sigma|-|\alpha|=p-|\tau|-|\alpha|=|\beta|-|\tau|$. But the last tends to 0 when $\Gamma(Q) \ni(u, w) \rightarrow(a, 0)$, since $F$ is $p$-flat at $(a, 0)$.
(II) $\Gamma(Q) \ni(u, w) \rightarrow(a, 0)$ and $\operatorname{dist}(u, \partial Q)=\operatorname{dist}(u, \partial T)$.

By the Taylor formula for $g$ on a line segment $L \subset Q \times R^{n-m}$ joining points $(u, w)$ and $(\tilde{u}, 0)$, where $\tilde{u} \in \partial T$ and $|u-\tilde{u}|=\operatorname{dist}(u, \partial T)$, we have

$$
\begin{aligned}
\left|D^{\kappa} g(u, w)\right| & \leq \sum_{|\lambda|=p-|\kappa|} \sup _{x \in L}\left|D^{\kappa+\lambda} g(x)\right| \sqrt{|u-\tilde{u}|^{2}+|w|^{2}} \\
& \lambda \mid \\
& \leq \sqrt{2}^{p-|\kappa|}(p+1)^{n} \sup _{x \in L,|\omega|=p}\left|D^{\omega} g(x)\right| \operatorname{dist}(u, \partial Q)^{p-|\kappa|}
\end{aligned}
$$

and observe that

$$
\sup _{x \in L,|\omega|=p}\left|D^{\omega} g(x)\right| \rightarrow 0, \quad \text { when } \Gamma(Q) \ni(u, w) \rightarrow(a, 0)
$$

since $g$ is $p$-flat at $(a, 0)$.
Now we have to estimate

$$
D^{\kappa}\left[\frac{1}{\beta!} F^{(0, \beta)}(u) w^{\beta}\right]
$$

We can assume that $\theta \leq \beta$, because otherwise this is 0 . Then

$$
D^{\kappa}\left[\frac{1}{\beta!} F^{(0, \beta)}(u) w^{\beta}\right]=\frac{1}{(\beta-\theta)!} D^{\epsilon} F^{(0, \beta)}(u) w^{\beta-\theta}
$$

Now two cases are possible: either $|\epsilon|>p-|\beta|$ or $|\epsilon| \leq p-|\beta|$.
In the first case $\epsilon=\epsilon^{\prime}+\epsilon^{\prime \prime}$, where $\left|\epsilon^{\prime}\right|=p-|\beta|$. By (4.4),

$$
\begin{aligned}
& \left|D^{\epsilon} F^{(0, \beta)}(u) w^{\beta-\theta}\right| \\
& \quad \leq \sup \left\{\left|F^{\left(\epsilon^{\prime}, \beta\right)}(v)\right|: v \in Q,|u-v|<\operatorname{dist}(u, \partial Q)\right\}|w|^{|\beta|-|\theta|} / \operatorname{dist}(u, \partial Q)^{\left|\epsilon^{\prime \prime}\right|} \\
& \quad \leq \sup \left\{\left|F^{\left(\epsilon^{\prime}, \beta\right)}(v)\right|: v \in Q,|u-v|<\operatorname{dist}(u, \partial Q)\right\} \operatorname{dist}(u, \partial Q)^{|\beta|-|\theta|-\left|\epsilon^{\prime \prime}\right|}
\end{aligned}
$$

and the desired conclusion follows, since $|\beta|-|\theta|-\left|\epsilon^{\prime \prime}\right|=p-|\kappa|$ and $F^{\left(\epsilon^{\prime}, \beta\right)}(a)=0$.

In the second case it follows from (1.5), (1.1) and the flatness of $F$ on $\partial_{\Omega} S$ that
$D^{\kappa}\left[\frac{1}{\beta!} F^{(0, \beta)}(u) w^{\beta}\right]=\frac{1}{(\beta-\theta)!} F^{(\epsilon, \beta)}(u) w^{\beta-\theta}=o\left(|u-\tilde{u}|^{p-|\beta|-|\epsilon|}\right)|w|^{|\beta|-|\theta|}$,
where $\tilde{u} \in \partial T$ is such that $|u-\tilde{u}|=\operatorname{dist}(u, \partial T)=\operatorname{dist}(u, \partial Q)$.
Consequently,

$$
D^{\kappa}\left[\frac{1}{\beta!} F^{(0, \beta)}(u) w^{\beta}\right]=o\left(\operatorname{dist}(u, \partial Q)^{p-|\kappa|}\right),
$$

since $p-|\beta|-|\epsilon|+|\beta|-|\theta|=p-|\kappa|$. The proof of the lemma is complete.
Now we will define the desired extension of the Whitney field (4.5). Take a semialgebraic $\mathcal{C}^{q}$-function $\psi: R \rightarrow[0,1]$ such that $\psi(t)=1$ near 0 and $\psi(t)=0$ if $|t| \geq 1$. Let $\rho_{1}, \ldots, \rho_{2 m}$ denote the functions associated with the cell $Q$. Define

$$
f(u, w)=\prod_{i=1}^{n-m} \prod_{j=1}^{2 m} \psi\left(w_{i} K \sqrt{n-m} / \rho_{j}(u)\right) h(u, w)
$$

where $K$ is as in Remark 9. This is a definable $\mathcal{C}^{q}$-function on $Q \times R^{n-m}$ coinciding with $h$ in a neighborhood of $Q \times 0$. Combining Lemma 1, Lemma 4 (where we set $r(u)=\operatorname{dist}(u, \partial Q)$ ), Lemma 5 and Lemma 3, we see that

$$
\begin{equation*}
D^{\kappa} f(u, w)=o\left(\operatorname{dist}(u, \partial Q)^{p-|\kappa|}\right), \quad \text { when } \Gamma(Q) \ni(u, w) \rightarrow(a, 0) \tag{4.6}
\end{equation*}
$$

for each $a \in(\bar{Q} \backslash Q) \cap \Delta$ and $\kappa \in \mathbb{N}^{n}$ with $|\kappa| \leq p$. On the other hand, $f(u, w)=0$ if $(u, w) \in\left(Q \times R^{n-m}\right) \backslash \Gamma(Q)$, due to Remark 9; hence, $f$ extends to a $\mathcal{C}^{p}$-function on $\Omega$ vanishing outside $\Gamma(Q)$ and $\mathcal{C}^{q}$ outside $\bar{S}$. This completes the proof of Theorem 1 in Case I.

Case II: As in Case I, $\bar{S} \cap \Omega=A \supset \operatorname{supp} F$ and $\varphi \equiv 0$, i.e. $S=T \times 0$ and $R^{n} \backslash \Omega \subset \bar{S} \backslash S=(\bar{T} \backslash T) \times 0$, but $A$ is a proper subset of $E$.

Take the definable function $r: T \rightarrow(0,+\infty)$ defined by

$$
r(u):= \begin{cases}\inf \{|w|:(u, w) \in E \backslash S\} & \text { when }\{w:(u, w) \in E \backslash S\} \neq \emptyset \\ 1 & \text { otherwise }\end{cases}
$$

Since $F$ is flat on $E \backslash S$,

$$
\begin{equation*}
F^{\kappa}(u, 0)=o\left(r(u)^{p-|\kappa|}\right) \quad \text { when } T \ni u \rightarrow a, \kappa \in \mathbb{N}^{m},|\kappa| \leq p \tag{4.7}
\end{equation*}
$$

for any $a \in(\partial T) \cap \Delta$. By Theorem 3, there exists a finite decomposition

$$
\bar{T} \cap \Delta=\bigcup_{\nu} Q_{\nu} \cup Z
$$

such that
(4.8) every $Q_{\nu}$ is an open $\Lambda_{q}$-regular cell in $R^{m}$ in some linear coordinate system;
(4.9) every $Q_{\nu}$ is contained in $T$, while $Z$ is closed in $\Delta$ and $\operatorname{dim} Z<m$, (4.10) on every $Q_{\nu}$ the function $r$ is of class $\mathcal{C}^{q}$,
and either
(4.11.1) for all $j \in\{1, \ldots, m\},\left|\partial r / \partial u_{j}\right| \leq 1$ on $Q_{\nu}$, and (by Corollary to Proposition 4 after perhaps a subdivision of $Q_{\nu}$ )

$$
\left|D^{\kappa} r(u)\right| \operatorname{dist}\left(u, \partial Q_{\nu}\right)^{|\kappa|-1}
$$

is bounded on $Q_{\nu}$ for each $\kappa \in \mathbb{N}^{m}$ with $|\kappa| \leq p$,
or
(4.11.2) for some $j \in\{1, \ldots, m\},\left|\partial r / \partial u_{j}\right|>1$ on $Q_{\nu}$.

By the induction hypothesis we can assume in addition that $F$ is flat on $Z \times 0$, and hence on every $\left(\partial Q_{\nu} \cap \Delta\right) \times 0$. Notice that it is enough to have, for every $\nu$, an appropriate extension $f_{\nu}: \Omega \rightarrow R$ of the $\mathcal{C}^{p}$-Whitney field $F \mid E \cap\left(\bar{Q}_{\nu} \times R^{n-m}\right)$ such that $f_{\nu}$ vanishes outside $\Gamma\left(Q_{\nu}\right)$, since then we will glue all $f_{\nu}$ together to get a final extension. Fix $\nu$. We will write $Q$ instead of $Q_{\nu}$. Let $g: \Omega \rightarrow R$ denote the extension of the $\mathcal{C}^{p}$-Whitney field $F \mid(\bar{Q} \cap \Delta) \times 0$ constructed in Case I. By the Taylor formula, (4.7) implies

$$
\begin{align*}
& D^{\kappa} g(u, w)=o\left(r(u)^{p-|\kappa|}\right), \text { when } Q \times R^{n-m} \ni(u, w) \rightarrow(a, 0) \text { with }  \tag{4.12}\\
& |w|<C r(u),
\end{align*}
$$

for each $\kappa \in \mathbb{N}^{n}$ with $|\kappa| \leq p, a \in(\partial Q) \cap \Delta$ and any positive constant $C$.

We distinguish two subcases depending on whether (4.11.1) or (4.11.2) holds.

Subcase II.1: (4.11.1) holds.
Define

$$
f(u, w):=\prod_{i=1}^{n-m} \psi\left(w_{i} \sqrt{n-m} / r(u)\right) g(u, w)
$$

for each $(u, w) \in Q \times R^{n-m}$.
Set $\Gamma_{*}(Q)=\left\{(u, w) \in Q \times R^{n-m}:|w|<\min (r(u), \operatorname{dist}(u, \partial Q))\right\}$. We will check that

$$
\begin{equation*}
D^{\kappa} f(u, w)=o\left(\min (r(u), \operatorname{dist}(u, \partial Q))^{p-|\kappa|}\right) \tag{4.13}
\end{equation*}
$$

when $\Gamma_{*}(Q) \ni(u, w) \rightarrow(a, 0)$, for each $\kappa \in \mathbb{N}^{n}$ with $|\kappa| \leq p$ and $a \in(\partial Q) \cap \Delta$.
When $r(u)<\operatorname{dist}(u, \partial Q),\left|D^{\alpha} r(u)\right| r(u)^{|\alpha|-1}(|\alpha| \leq p)$ are bounded and, by the formula (2.4) in the proof of Lemma $1,\left|D^{\alpha}(1 / r)(u)\right| r(u)^{|\alpha|+1}$ are bounded too. Hence, (4.13) follows from Lemma 3 combined with Lemma 4 and (4.12).

When $r(u) \geq \operatorname{dist}(u, \partial Q)$, by (2.4) and (4.11.1),

$$
\left|D^{\alpha}(1 / r)\right| \operatorname{dist}(u, \partial Q)^{|\alpha|+1} \quad(|\alpha| \leq p)
$$

are bounded. Hence, (4.13) again follows from Lemma 3 combined with Lemma 4 and (4.6).

Since $f=0$ on $\left(Q \times R^{n-m}\right) \backslash \Gamma_{*}(Q)$ and $E \backslash S \subset\left(Q \times R^{n-m}\right) \backslash \Gamma_{*}(Q)$, $f$ extends to a $\mathcal{C}^{p}$-function $f: \Omega \rightarrow R$ flat on $E \backslash S$.

Subcase II.2: (4.11.2) holds.
Choose $j \in\{1, \ldots, m\}$ such that $\left|\partial r / \partial u_{j}\right|>1$. We shall check that $r(u) \geq \operatorname{dist}(u, \partial Q)$, for each $u \in Q$. To see this take any point $a=\left(a_{1}, \ldots, a_{m}\right)$ in $T$. Then

$$
\left\{t \in R:\left(a_{1}, \ldots, a_{j-1}, t, a_{j+1} \ldots, a_{m}\right) \in T\right\}=\left(b_{1}, c_{1}\right) \cap \cdots \cap\left(b_{k}, c_{k}\right)
$$

where $b_{1}<c_{1} \leq b_{2}<\cdots \leq b_{k}<c_{k}$. For some $l \in\{1, \ldots, k\}, a_{j} \in\left(b_{l}, c_{l}\right)$. By the Mean Value Theorem, for each $u_{j} \in\left(b_{l}, c_{l}\right)$,

$$
\begin{aligned}
r\left(a_{1}, \ldots, a_{j-1}, u_{j}, a_{j+1}, \ldots,\right. & \left.a_{m}\right) \\
& \geq \min \left(u_{j}-b_{l}, c_{l}-u_{j}\right) \\
& \geq \operatorname{dist}\left(\left(a_{1}, \ldots, a_{j-1}, u_{j}, a_{j+1}, \ldots, a_{m}\right), \partial Q\right)
\end{aligned}
$$

hence, $r(a) \geq \operatorname{dist}(a, \partial Q)$.
It follows that $E \backslash S \subset R^{n} \backslash \Gamma(Q)$, hence $f(u, w):=g(u, w)$ is the desired extension. This completes the proof in Subcase II. 2 and the proof in Case II.

CASE III (general): As in Case II, $E \supset \bar{S} \cap \Omega=A \supset \operatorname{supp} F$, but $S=\{(u, \varphi(u)): u \in T\}$, where $\varphi \not \equiv 0$.

It is enough to prove the theorem with $\Omega$ replaced by the maximal possible open subset of $R^{n}$ in which $\bar{S} \cap \Omega$ is closed, i.e. $R^{n} \backslash(\bar{S} \backslash \Omega)$. Therefore, one can assume that $R^{n} \backslash \Omega \subset \bar{S} \backslash S$. Let $\Delta:=R^{m} \backslash \pi\left(R^{n} \backslash \Omega\right)$, where $\pi: R^{n}=R^{m} \times R^{n-m} \ni(u, w) \mapsto u \in R^{m}$ denotes the natural projection.

Set $r(x):=\min (\operatorname{dist}(x, E \backslash S), \operatorname{dist}(x, \partial S))$, for each $x \in S$.
Consider the following $\Lambda_{p}$-regular automorphism:

$$
\Phi: T \times R^{n-m} \ni(u, w) \mapsto(u, w+\varphi(u)) \in T \times R^{n-m}
$$

of $T \times R^{n-m}$, which is of class $\mathcal{C}^{q}$. Since $F$ is flat on $E \backslash S \supset \partial S \cap \Omega$, for each $b \in(\partial S) \cap \Omega$ and each $\kappa \in \mathbb{N}^{n}$ with $|\kappa| \leq p$,

$$
F^{\kappa}(x)=o\left(r(x)^{p-|\kappa|}\right), \quad \text { when } S \ni x \rightarrow b
$$

It follows from Proposition 3, Remark 9 and the Hestenes Lemma that $G:=$ $(F \mid S) \circ(T \Phi)$ is a $\mathcal{C}^{p}$-Whitney field on $T \times 0$, which extends to a $\mathcal{C}^{p}$-Whitney field on $(\bar{T} \cap \Delta) \times 0$ flat on $(\partial T) \cap \Delta \times 0$ with $G^{\kappa}$ of class $\mathcal{C}^{q}$ on $T \times 0$ and such that

$$
\begin{equation*}
G^{\kappa}(u, 0)=o\left(r(u, \varphi(u))^{p-|\kappa|}\right), \quad \text { when } T \ni u \rightarrow a \tag{4.14}
\end{equation*}
$$

for any $a \in(\partial T) \cap \Delta$ and $\kappa \in \mathbb{N}^{n}$ with $|\kappa| \leq p$. Since $\Phi$ extends to a bi-Lipschitz homeomorphism $\bar{\Phi}: \bar{T} \times R^{n-m} \rightarrow \bar{T} \times R^{n-m}$, (4.14) implies

$$
\begin{equation*}
G^{\kappa}(u, 0)=o\left(\operatorname{dist}((u, 0), \tilde{E} \backslash(T \times 0))^{p-|\kappa|}\right), \quad \text { when } T \ni u \rightarrow a \tag{4.15}
\end{equation*}
$$

where $\tilde{E}:=\bar{\Phi}^{-1}\left(E \cap\left(\bar{T} \times R^{n-m}\right)\right)$.
It follows from (4.15) that $G$ extends to a $\mathcal{C}^{p}$-Whitney field on $\tilde{E}$ flat on $\tilde{E} \backslash(T \times 0)$. Hence, we are in the situation of Case II if $\tilde{E} \neq \emptyset$, or Case I if $\tilde{E}=\emptyset$. Therefore, there exists a definable $\mathcal{C}^{p}$-function $g: R^{n} \backslash\left(\left(R^{m} \backslash \Delta\right) \times 0\right)$ $\rightarrow R$ such that $T g=G$ on $\tilde{E}$ and $g \equiv 0$ outside $\Gamma(T)$. By Proposition 3 (see Remark 7), the function $f(x):=g \circ \Phi^{-1}$ extends by 0 to $\Omega$ to the desired function. This completes the proof of Theorem 1.

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