

The relation $C, s \Downarrow s'$ is inductively defined by the following axioms and rules:

$$(1) \quad \text{skip}, s \Downarrow s$$

$$(2) \quad l := E, s \Downarrow s[l \mapsto n] \quad \text{if } E, s \Downarrow n$$

where $s[l \mapsto n]$ is the state s' with
 $\text{dom}(s') = \text{dom}(s) \cup \{l\}$ and for all $l' \in \text{dom}(s')$
 $s'(l') = \begin{cases} n & \text{if } l' = l \\ s(l') & \text{otherwise} \end{cases}$.

$$(3) \quad \frac{C_1, s \Downarrow s' \quad C_2, s' \Downarrow s''}{C_1; C_2, s \Downarrow s''}$$

$$(4) \quad \frac{C_1, s \Downarrow s'}{\text{if } B \text{ then } C_1 \text{ else } C_2, s \Downarrow s'} \quad \text{if } B, s \Downarrow \text{true}$$

$$(5) \quad \frac{C_2, s \Downarrow s'}{\text{if } B \text{ then } C_1 \text{ else } C_2, s \Downarrow s'} \quad \text{if } B, s \Downarrow \text{false}$$

$$(6) \quad \frac{C, s \Downarrow s' \quad \text{while } B \text{ do } C, s' \Downarrow s''}{\text{while } B \text{ do } C, s \Downarrow s''} \quad \text{if } B, s \Downarrow \text{true}$$

$$(7) \quad \text{while } B \text{ do } C, s \Downarrow s \quad \text{if } B, s \Downarrow \text{false}$$

$$(8) \quad \frac{C[l'/l], s[l' \mapsto n] \Downarrow s'[l' \mapsto n']}{\text{begin loc } l := E; C \text{ end}, s \Downarrow s'} \quad \text{if } E, s \Downarrow n$$

and $l' \notin \text{dom}(s) \cup \text{dom}(s') \cup \text{loc}(E)$

where $C[l'/l]$ means C with all occurrences of l replaced by l' .

Claim : $l := 0; \text{begin loc } l := 1; \text{skip end}, s \Downarrow s[l \mapsto 0]$
 For

(9) $l := 0, s \Downarrow s[l \mapsto 0]$ by (2) [assuming $0, s \Downarrow 0$]
 and since $\text{skip}[l'/l] = \text{skip}$, by (1) we have
 $\text{skip}[l'/l], s[l \mapsto 0][l' \mapsto 1] \Downarrow s[l \mapsto 0][l' \mapsto 1]$

so by (8)

(10) $\text{begin loc } l := 1; \text{skip end}, s[l \mapsto 0] \Downarrow s[l \mapsto 0]$

Finally (3) on (9)+(10) yields the desired conclusion.

Two commands are semantically equivalent, $C \cong C'$,
 if for all states s, s'

$$C, s \Downarrow s' \iff C', s \Downarrow s'.$$

Suppose $l' \neq l$ and that

(11) $\text{begin loc } l := E; l' := !l \text{ end}, s \Downarrow s'$

holds. This can only have been proved by an
 application of (8) to

$$(l' := !l)[l''/l], s[l'' \mapsto n] \Downarrow s'[l'' \mapsto n']$$

i.e. to

(12) $l' := !l'', s[l'' \mapsto n] \Downarrow s'[l'' \mapsto n']$

where $E, s \Downarrow n$.

Now (12) could only have been proved by (2),

so $n' = n$ and $s' = s[l' \mapsto n]$. Hence by (2) again

(13) $l' := E, s \Downarrow s'$

holds. Conversely, if (13) does hold, it was proved
 by (2), so $E, s \Downarrow n$ for some n and $s' = s[l' \mapsto n]$.

In that case (12) also holds by (2) (with $n'=n$) and then (8) on (12) yields (11).

Thus we have proved $(11) \Leftrightarrow (13)$ for all s, s' .
Therefore $(\text{begin loc } l := E; l' := !l \text{ end}) \cong (l' := E)$.

If $l' = l$, then

$\text{begin loc } l := E; l := !l \text{ end} \not\equiv l := E$.

For example, taking $E = 1$, we can calculate that

$\text{begin loc } l := 0; l := !l \text{ end}, \{l \mapsto 0\} \Downarrow \{l \mapsto 0\}$

whereas

$l := 1, \{l \mapsto 0\} \Downarrow \{l \mapsto 1\}$.

Contrary to what one might expect, the above definition of semantic equivalence means that when $l \notin \text{loc}(C)$, $\text{begin loc } l := E; C \text{ end}$ is not necessarily \cong to C . The problem is that evaluation of E may not yield a result.

For example, with

$E = !l, S = \{l' \mapsto 0\}, l' \neq l$

we have $E, S \not\Downarrow n$ for any n ;

so $\text{begin loc } l := E; C \text{ end}, S \not\Downarrow S'$ for any S'

whereas we may well have

$C, S \Downarrow S'$

(e.g. when $C = \text{Skip}$ and $S = S'$).