$P := [Q]_{E_0}$;

$L :=$ (**if** $(|f| \leq |Q \setminus F|)$**then** $\{F\}$**else** $\{Q \setminus F\}$**fi** $) \times V$;

$\{$invariant: $[Q]_E \sqsubseteq P \sqsubseteq [Q]_{E_0} \wedge L \subseteq (P \times V)$

$\wedge(\forall Q_0, Q_1, a : Q_0 \in Q \wedge (Q_1, a) \in L : \neg Splittable(Q_0, Q_1, a)) \Rightarrow (P = [Q]_E)\}$

do $L \neq \emptyset \longrightarrow$

  let $Q_1, a : (Q_1, a) \in L$;

  $P_{old} := P$;

  $L := L \setminus \{(Q_1, a)\}$;

  $\{$invariant $: [Q]_E \sqsubseteq P \sqsubseteq P_{old}\}$

  for $Q_0 : Q_0 \in P_{old} \wedge Splittable(Q_0, Q_1, a)$ **do**

    $Q_0' := \{p : p \in Q_0 \wedge T(p, a) \in Q_1\}$;

    $P := P \setminus \{Q_0\} \cup \{Q_0 \setminus Q_0', b\}$;

    for $b : b \in V$ **do**

      if $(Q_0, b) \in L \rightarrow L := L \setminus \{(Q_0, b)\} \cup \{(Q_0', b), (Q_0, \setminus Q_0', b)\}$;

      $[\!]$$(Q_0, b) \in L \rightarrow L := L \cup \{(Q_0', b), (Q_0, \setminus Q_0', b)\}$

      fi

    rof

  rof

  $\{(\forall Q_0, Q_0 \in P : \neg Splittable(Q_0, Q_1, a))\}$

od $\{P = [Q]_E\}$