# THE STRONG MORITA EQUIVALENCE FOR INCLUSIONS OF $C^{*}$-ALGEBRAS AND CONDITIONAL EXPECTATIONS FOR EQUIVALENCE BIMODULES 

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#### Abstract

We shall introduce the notions of the strong Morita equivalence for unital inclusions of unital $C^{*}$-algebras and conditional expectations from an equivalence bimodule onto its closed subspace with respect to conditional expectations from unital $C^{*}$-algebras onto their unital $C^{*}$-subalgebras. Also, we shall study their basic properties.


Keywords: inclusions of $C^{*}$-algebras, the strong Morita equivalence, equivalence bimodules, conditional expectations.
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## 1. Introduction

In the previous paper [16], following Jansen and Waldmann [9], we introduced the notion of the strong Morita equivalence for coactions of a finite dimensional $C^{*}$ Hopf algebra on unital $C^{*}$-algebras. Modifying this notion, we shall introduce the notion of the strong Morita equivalence for unital inclusions of unital $C^{*}$-algebras. Also, we shall introduce the notion of conditional expectations from an equivalence bimodule onto its closed subspace with respect to conditional expectations from unital $C^{*}$-algebras onto their unital $C^{*}$-subalgebras. Furthermore, we shall study their basic properties.

To specify, let $A$ and $B$ be unital $C^{*}$-algebras and $H$ a finite dimensional $C^{*}$ Hopf algebra. Let $H^{0}$ be its dual $C^{*}$-Hopf algebra. Let $\rho$ and $\sigma$ be coactions of $H^{0}$ on $A$ and $B$, respectively. Then we can obtain the unital inclusions $A \subset A \rtimes_{\rho} H$ and $B \subset B \rtimes_{\sigma} H$ and the canonical conditional expectations $E_{1}^{\rho}$ and $E_{1}^{\sigma}$ from $A \rtimes_{\rho} H$ and $B \rtimes_{\sigma} H$ onto $A$ and $B$, respectively. We suppose that $\rho$ and $\sigma$ are strongly Morita equivalent. Then there are an $A-B$-equivalence bimodule $X$ and a coaction $\lambda$ of $H^{0}$ on $X$ with respect to $(A, B, \rho, \sigma)$. Let $E^{\lambda}$ be the linear map from $X \rtimes_{\lambda} H$ onto $X$ defined by

$$
E_{1}^{\lambda}\left(x \rtimes_{\lambda} h\right)=\tau(h) x
$$

for any $x \in X, h \in H$, where $\tau$ is the Haar trace on $H$.
In Section 2, we give the notion of the strong Morita equivalence for unital inclusions of unital $C^{*}$-algebras so that $A \subset A \rtimes_{\rho} H$ and $B \subset B \rtimes_{\sigma} H$ are strongly Morita equivalent. We also give the notion of conditional expectations from an equivalence bimodule onto its closed subspace with respect to conditional expectations from unital $C^{*}$-algebras onto their unital $C^{*}$-subalgebras so that $E^{\lambda}$ is a conditional expectation from $X \rtimes_{\lambda} H$ onto $X$ with respect to $E^{A}$ and $E^{B}$.

In Sections 3, 4 and 5 , we study the properties of conditional expectations from an equivalence bimodule onto its closed subspace with respect to conditional expectations from unital $C^{*}$-algebras onto their unital $C^{*}$-subalgebras. In Sections 6 , 7 and 8, we give the upward and downward basic constructions for a conditional expectation from an equivalence bimodule onto its closed subspace and a duality
result which are similar to the ordinary basic constructions for conditional expectations from unital $C^{*}$-algebras onto their unital $C^{*}$-subalgebras. Furthermore, in Section 9, we study a relationship between the upward basic construction and the downward basic construction for the conditional expectation from an equivalence bimodule onto its closed subspace. Finally In Section 10, we show that the strong Morita equivalence for unital inclusions of unital $C^{*}$-algebras preserves their paragroups.

Let $A$ and $B$ be $C^{*}$-algebras and $X$ an $A-B$-bimodule. Then we denote its left $A$-action and right $B$-action on $X$ by $a \cdot x$ and $x \cdot b$ for any $a \in A, b \in B$ and $x \in X$. For a $C^{*}$-algebra $A$, we denote by $M_{n}(A)$ the $n \times n$-matrix algebra over $A$ and $I_{n}$ denotes the unit element in $M_{n}(\mathbb{C})$. We identify $M_{n}(A)$ with $A \otimes M_{n}(\mathbb{C})$.

## 2. The strong Morita equivalence and basic properties

We begin this section with the following definition: Let $A, B, C$ and $D$ be $C^{*}$ algebras.

Definition 1. Inclusions of $C^{*}$-algebras $A \subset C$ and $B \subset D$ with $\overline{A C}=C$ and $\overline{B D}=D$ are strongly Morita equivalent if there are a $C-D$-equivalence bimodule $Y$ and its closed subspace $X$ satisfying the following conditions:
(1) $a \cdot x \in X,{ }_{C}\langle x, y\rangle \in A$ for any $a \in A, x, y \in X$ and $\overline{{ }_{C}\langle X, X\rangle}=A, \overline{{ }_{C}\langle Y, X\rangle}=C$,
(2) $x \cdot b \in X,\langle x, y\rangle_{B} \in B$ for any $b \in B, x, y \in X$ and $\overline{\langle X, X\rangle_{D}}=B, \overline{\langle Y, X\rangle_{D}}=D$.

Then we say that the inclusion $A \subset C$ are strongly Morita equivalent to the inclusion $B \subset D$ with respect to the $C-D$-equivalent bimodule $Y$ and its closed subspace $X$. We note that $X$ can be regarded as an $A-B$-equivalence bimodule.

Remark 2.1. (1) If $Y$ is a $C-D$-equivalence bimodule, $\overline{C \cdot Y}=\overline{Y \cdot D}=Y$ by Brown, Mingo and Shen [5, Proposition 1.7].
(2) If strongly Morita equivalent inclusions $A \subset C$ and $B \subset D$ are unital inclusions of unital $C^{*}$-algebras, we do not need to take the closure in Definition 1.

Proposition 2.2. The strong Morita equivalence for inclusions of $C^{*}$-algebras is an equivalence relation.

Proof. It suffices to show the transitivity since the other conditions clearly hold. Let $A \subset C$ and $B \subset D$ and $K \subset L$ be inclusions of $C^{*}$-algebras. We suppose that $A \subset C$ is strongly Morita equivalent to $B \subset D$ with respect to a $C-D$-equivalence bimodule $Y$ and its closed subspace $X$ and that $B \subset D$ is strongly Morita equivalent to $K \subset L$ with respect to a $D-L$-equivalence bimodule $W$ and its closed subspace $Z$. We consider the closed subspace of $Y \otimes_{D} W$ spanned by the set

$$
\left\{x \otimes z \in Y \otimes_{D} W \mid x \in X, \quad z \in Z\right\} .
$$

We denote it by $X \otimes_{D} Z$. For any $x_{1}, x_{2} \in X, z_{1}, z_{2} \in Z$ and $a \in A, k \in K$,

$$
\begin{aligned}
a \cdot\left(x_{1} \otimes z_{1}\right) & =\left(a \cdot x_{1}\right) \otimes z_{1} \in X \otimes_{D} Z, \\
\left(x_{1} \otimes z_{1}\right) \cdot k & =x_{1} \otimes\left(z_{1} \cdot k\right) \in X \otimes_{D} Z, \\
{ }_{C}\left\langle x_{1} \otimes z_{1}, x_{2} \otimes z_{2}\right\rangle & ={ }_{C}\left\langle x_{1} \cdot{ }_{D}\left\langle z_{1}, z_{2}\right\rangle, x_{2}\right\rangle={ }_{C}\left\langle x_{1} \cdot{ }_{B}\left\langle z_{1}, z_{2}\right\rangle, x_{2}\right\rangle \\
& ={ }_{A}\left\langle x_{1} \cdot{ }_{B}\left\langle z_{1}, z_{2}\right\rangle, x_{2}\right\rangle \in A, \\
\left\langle x_{1} \otimes z_{1}, x_{2} \otimes z_{2}\right\rangle_{L} & =\left\langle z_{1},\left\langle x_{1}, x_{2}\right\rangle_{D} \cdot z_{2}\right\rangle_{L}=\left\langle z_{1},\left\langle x_{1}, x_{2}\right\rangle_{B} \cdot z_{2}\right\rangle_{L} \\
& =\left\langle z_{1},\left\langle x_{1}, x_{2}\right\rangle_{B} \cdot z_{2}\right\rangle_{K} \in K .
\end{aligned}
$$

Also, by Definition 1 and Remark 2.1,

$$
\begin{aligned}
\overline{{ }_{C}\left\langle X \otimes_{D} Z, X \otimes_{D} Z\right\rangle} & =\overline{{ }_{C}\left\langle X \cdot{ }_{B}\langle Z, Z\rangle, X\right\rangle}=\overline{{ }_{A}\langle X \cdot B, X\rangle}=\overline{{ }_{A}\langle X, X\rangle}=A, \\
\overline{\left\langle X \otimes_{D} Z, X \otimes_{D} Z\right\rangle_{L}} & =\overline{\left\langle Z,\langle X, X\rangle_{B} \cdot Z\right\rangle_{L}}=\overline{\langle Z, B \cdot Z\rangle_{K}}=\overline{\langle Z, Z\rangle_{K}}=K, \\
\overline{C^{\left\langle Y \otimes_{D} W, X \otimes_{D} Z\right\rangle}} & =\overline{{ }_{C}\left\langle Y \cdot{ }_{D}\langle W, Z\rangle, X\right\rangle}=\overline{{ }_{C}\langle Y \cdot D, X\rangle}=\overline{{ }_{C}\langle Y, X\rangle}=C, \\
\overline{\left\langle Y \otimes_{D} W, X \otimes_{D} Z\right\rangle_{L}} & =\overline{\left\langle W,\langle Y, X\rangle_{D} \cdot Z\right\rangle_{L}}=\overline{\langle W, D \cdot Z\rangle_{L}}=\overline{\langle D \cdot W, Z\rangle_{L}} \\
& =\overline{\langle W, Z\rangle_{L}}=L .
\end{aligned}
$$

Therefore, we obtain the conclusion.
Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras which are strongly Morita equivalent with respect to a $C-D$-equivalence bimodule $Y$ and its closed subspace $X$. Let $E^{A}$ and $E^{B}$ be conditional expectations from $C$ and $D$ onto $A$ and $B$, respectively. Let $E^{X}$ be a linear map from $Y$ onto $X$.

Definition 2. With above notations, we say that $E^{X}$ is a conditional expectation from $Y$ onto $X$ with respect to $E^{A}$ and $E^{B}$ if $E^{X}$ satisfies the following conditions:
(1) $E^{X}(c \cdot x)=E^{A}(c) \cdot x$ for any $c \in C, x \in X$,
(2) $E^{X}(a \cdot y)=a \cdot E^{X}(y)$ for any $a \in A, y \in Y$,
(3) $E^{A}\left({ }_{C}\langle y, x\rangle\right)={ }_{C}\left\langle E^{X}(y), x\right\rangle$ for any $x \in X, y \in Y$,
(4) $E^{X}(x \cdot d)=x \cdot E^{B}(d)$ for any $d \in D x \in X$,
(5) $E^{X}(y \cdot b)=E^{X}(y) \cdot b$ for any $b \in B, y \in Y$,
(6) $E^{B}\left(\langle y, x\rangle_{D}\right)=\left\langle E^{X}(y), x\right\rangle_{D}$ for any $x \in X, y \in Y$.

By Definition 1, we can see that $E^{A}\left({ }_{C}\langle y, x\rangle\right)={ }_{A}\left\langle E^{X}(y), x\right\rangle$ for any $x \in X$, $y \in Y$ and that $E^{B}\left(\langle y, x\rangle_{D}\right)=\left\langle E^{X}(y), x\right\rangle_{B}$ for any $x \in X, y \in Y$.

Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras, which are strongly Morita equivalent with respect to a $C-D$-equivalence bimodule $Y$ and its closed subspace $X$. By Kajiwara and Watatani [11, Lemma 1.7 and Corollary 1.28], there are elements $x_{1}, \ldots, x_{n} \in X$ such that $\sum_{i=1}^{n}\left\langle x_{i}, x_{i}\right\rangle_{B}=1$. We consider $X^{n}$ as an $M_{n}(A)-B$-equivalence bimodule in the evident way and let $\bar{x}=\left(x_{1}, x_{2}, \ldots, x_{n}\right) \in X^{n}$. Then $\langle\bar{x}, \bar{x}\rangle_{B}=1$. Let $p={ }_{M_{n}(A)}\langle\bar{x}, \bar{x}\rangle$ and $z={ }_{M_{n}(A)}\langle\bar{x}, \bar{x}\rangle \cdot \bar{x}$. Also, let $\Psi_{B}$ be the map from $B$ to $M_{n}(A)$ defined by

$$
\Psi_{B}(b)={ }_{M_{n}(A)}\langle z \cdot b, z\rangle=\left[{ }_{A}\left\langle x_{i} b, x_{j}\right\rangle\right]_{i j=1}^{n}
$$

for any $b \in B$. Then $p$ is a full projection in $M_{n}(A)$, that is, $M_{n}(A) p M_{n}(A)=$ $M_{n}(A)$ and $\Psi_{B}$ is an isomorphism of $B$ onto $p M_{n}(A) p$ by the proof of Rieffel [22, Proposition 2.1]. We repeat the above discussions for the $C-D$-equivalence bimodule $Y$ in the following way: We note that

$$
\sum_{i=1}^{n}\left\langle x_{i}, x_{i}\right\rangle_{D}=\sum_{i=1}^{n}\left\langle x_{i}, x_{i}\right\rangle_{B}=1 .
$$

We consider $Y^{n}$ as an $M_{n}(C)-D$-equivalence bimodule in the evident way. Then $\bar{x}=\left(x_{1}, \ldots, x_{n}\right) \in Y^{n}$ and

$$
\begin{aligned}
& p=M_{n}(A)\langle\bar{x}, \bar{x}\rangle=M_{n}(C)\langle\bar{x}, \bar{x}\rangle \in M_{n}(C), \\
& z=M_{n}(A)\langle\bar{x}, \bar{x}\rangle \cdot \bar{x}={ }_{M_{n}(C)}\langle\bar{x}, \bar{x}\rangle \cdot \bar{x} \in Y^{n}
\end{aligned}
$$

Let $\Psi_{D}$ be the map from $D$ to $M_{n}(C)$ defined by

$$
\Psi_{D}(d)={ }_{M_{n}(C)}\langle z \cdot d, z\rangle
$$

for any $d \in D$. By the proof of [22, Proposition 2.1] $p$ is a full projection in $M_{n}(C)$, that is, $M_{n}(C) p M_{n}(C)=M_{n}(C)$ and $\Psi_{D}$ is an isomorphism of $D$ onto $p M_{n}(C) p$.

Also, we see that $\Psi_{B}=\left.\Psi_{D}\right|_{B}$ by the definitions of $\Psi_{B}$ and $\Psi_{D}$. Let $\Psi_{X}$ be the map from $X$ to $M_{n}(A)$ defined by

$$
\Psi_{X}(x)=\left[\begin{array}{cccc}
A\left\langle x, x_{1}\right\rangle & A\left\langle x, x_{2}\right\rangle & \cdots & A \\
0 & 0 & \cdots & 0 \\
\vdots & \vdots & \ddots & \vdots \\
0 & 0 & \cdots & 0
\end{array}\right]_{n \times n}
$$

for any $x \in X$. Let $f=\left[\begin{array}{cccc}1 & 0 & \ldots & 0 \\ 0 & 0 & \ldots & 0 \\ \vdots & \vdots & \ddots & \vdots \\ 0 & 0 & \ldots & 0\end{array}\right]_{n \times n}$.
Lemma 2.3. With the above notations, $\Psi_{X}$ is a bijective linear map from $X$ onto $(1 \otimes f) M_{n}(A) p$.

Proof. It is clear that $\Psi_{X}$ is linear and that $(1 \otimes f) \Psi_{X}(x)=\Psi_{X}(x)$ for any $x \in X$. We note that $p=\left[{ }_{A}\left\langle x_{i}, x_{j}\right\rangle\right]_{i, j=1}^{n}$. Then for any $x \in X$

$$
\Psi_{X}(x) p=\left[\begin{array}{ccc}
\sum_{i=1}^{n}\left\langle x, x_{i}\right\rangle_{A}\left\langle x_{i}, x_{1}\right\rangle & \ldots & \sum_{i=1}^{n}\left\langle x, x_{i}\right\rangle_{A}\left\langle x_{i}, x_{n}\right\rangle \\
0 & \ldots & 0 \\
\vdots & \ddots & \vdots \\
0 & \ldots & 0
\end{array}\right]_{n \times n}
$$

Here for $j=1,2, \ldots, n$
$\sum_{i=1}^{n}{ }_{A}\left\langle x, x_{i}\right\rangle{ }_{A}\left\langle x_{i}, x_{j}\right\rangle=\sum_{i=1}^{n}{ }_{A}\left\langle{ }_{A}\left\langle x, x_{i}\right\rangle \cdot x_{i}, x_{j}\right\rangle=\sum_{i=1}^{n}{ }_{A}\left\langle x \cdot\left\langle x_{i}, x_{i}\right\rangle_{B}, x_{j}\right\rangle={ }_{A}\left\langle x, x_{j}\right\rangle$. Thus we can see that $\Psi_{X}(x) p=\Psi_{X}(x)$ for any $x \in X$. Hence $\Psi_{X}$ is the linear map from $X$ to $(1 \otimes f) M_{n}(A) p$. Let $y \in(1 \otimes f) M_{n}(A) p$. Then we can write that

$$
y=\left[\begin{array}{ccc}
y_{1} & \ldots & y_{n} \\
0 & \ldots & 0 \\
\vdots & \ddots & \vdots \\
0 & \ldots & 0
\end{array}\right] p=\left[\begin{array}{ccc}
\sum_{i=1}^{n} y_{i A}\left\langle x_{i}, x_{1}\right\rangle & \ldots & \sum_{i=1}^{n} y_{i A}\left\langle x_{i}, x_{n}\right\rangle \\
0 & \ldots & 0 \\
\vdots & \ddots & \vdots \\
0 & \ldots & 0
\end{array}\right]
$$

where $y_{1}, \ldots, y_{n} \in A$. Modifying Remark after [11, Lemma 1.11], let $\chi$ be the linear map from $(1 \otimes f) M_{n}(A) p$ to $X$ defined by

$$
\chi(y)=\sum_{i j=1}^{n} y_{i A}\left\langle x_{i}, x_{j}\right\rangle \cdot x_{j} .
$$

Then since $\sum_{j=1}^{n}\left\langle x_{j}, x_{j}\right\rangle_{B}=1$,

$$
\begin{aligned}
& \left(\Psi_{X} \circ \chi\right)(y) \\
& =\left[\begin{array}{ccc}
{ }_{A}\left\langle\sum_{i j=1}^{n} y_{i}{ }_{A}\left\langle x_{i}, x_{j}\right\rangle \cdot x_{j}, x_{1}\right\rangle & \ldots & { }_{A}\left\langle\sum_{i j=1}^{n} y_{i}{ }_{A}\left\langle x_{i}, x_{j}\right\rangle \cdot x_{j}, x_{n}\right\rangle \\
0 & \cdots & 0 \\
\vdots & \ddots & \vdots \\
0 & \cdots & 0
\end{array}\right] \\
& =\left[\begin{array}{ccc}
A\left\langle\sum_{i j=1}^{n} y_{i} \cdot x_{i} \cdot\left\langle x_{j}, x_{j}\right\rangle_{B}, x_{1}\right\rangle & \ldots & { }_{A}\left\langle\sum_{i j=1}^{n} y_{i} \cdot x_{i} \cdot\left\langle x_{j}, x_{j}\right\rangle_{B}, x_{n}\right\rangle \\
0 & \cdots & 0 \\
\vdots & \ddots & \vdots \\
0 & \cdots & 0
\end{array}\right]
\end{aligned}
$$

Also,

$$
\begin{aligned}
\left(\chi \circ \Psi_{X}\right)(x) & =\sum_{i j=1}^{n}{ }_{A}\left\langle x, x_{i}\right\rangle_{A}\left\langle x_{i}, x_{j}\right\rangle \cdot x_{j}=\sum_{i j=1}^{n}{ }_{A}\left\langle x, x_{i}\right\rangle \cdot x_{i} \cdot\left\langle x_{j}, x_{j}\right\rangle_{B} \\
& =\sum_{i=1}^{n}{ }_{A}\left\langle x, x_{i}\right\rangle \cdot x_{i}=\sum_{i=1}^{n} x \cdot\left\langle x_{i}, x_{i}\right\rangle_{B}=x .
\end{aligned}
$$

Thus we obtain the conclusion.
Lemma 2.4. With the above notations, $\Psi_{X}$ satisfies the following:
(1) $\Psi_{X}(a \cdot x)=a \cdot \Psi_{X}(x)$ for any $a \in A, x \in X$,
(2) $\Psi_{X}(x \cdot b)=\Psi_{X}(x) \cdot \Psi_{B}(b)$ for any $b \in B, x \in X$,
(3) ${ }_{A}\left\langle\Psi_{X}(x), \Psi_{X}(y)\right\rangle={ }_{A}\langle x, y\rangle$ for any $x, y \in X$,
where we identify $A$ with $(1 \otimes f) M_{n}(A)(1 \otimes f)=A \otimes f$,
(4) $\left\langle\Psi_{X}(x), \Psi_{X}(y)\right\rangle_{p M_{n}(A) p}=\Psi_{B}\left(\langle x, y\rangle_{B}\right)$ for any $x, y \in X$.

Proof. (1) Let $a \in A$ and $x \in X$. Then

$$
\Psi_{X}(a \cdot x)=\left[\begin{array}{ccc}
A\left\langle a \cdot x, x_{1}\right\rangle & \cdots & { }_{A}\left\langle a \cdot x, x_{n}\right\rangle \\
0 & \cdots & 0 \\
\vdots & \ddots & \vdots \\
0 & \cdots & 0
\end{array}\right]=a \cdot \Psi_{X}(x)
$$

Hence we obtain (1).
(2) Let $b \in B$ and $x \in X$. Then

$$
\begin{aligned}
& \Psi_{X}(x) \cdot \Psi_{B}(b)=\left[\begin{array}{ccc}
A\left\langle x, x_{1}\right\rangle & \cdots & A\left\langle x, x_{n}\right\rangle \\
0 & \cdots & 0 \\
\vdots & \ddots & \vdots \\
0 & \cdots & 0
\end{array}\right]_{n \times n}\left[{ }_{A}\left\langle x_{i} \cdot b, x_{j}\right\rangle\right]_{i j=1}^{n} \\
& =\left[\begin{array}{ccc}
\sum_{i=1}^{n}\left\langle x, x_{i}\right\rangle_{A}\left\langle x_{i} \cdot b, x_{1}\right\rangle & \ldots & \sum_{i=1}^{n}\left\langle x, x_{i}\right\rangle_{A}\left\langle x_{i} \cdot b, x_{n}\right\rangle \\
0 & \cdots & 0 \\
\vdots & \ddots & \vdots \\
0 & \cdots & 0
\end{array}\right]_{n \times n} .
\end{aligned}
$$

Here for $j=1,2, \ldots, n$,

$$
\sum_{i=1}^{n}{ }_{A}\left\langle x, x_{i}\right\rangle_{A}\left\langle x_{i} \cdot b, x_{j}\right\rangle=\sum_{i=1}^{n}{ }_{A}\left\langle x \cdot\left\langle x_{i}, x_{i}\right\rangle_{B} b, x_{j}\right\rangle={ }_{A}\left\langle x \cdot b, x_{j}\right\rangle .
$$

Thus we obtain (2).
(3) Let $x, y \in X$. Then since we identify $A$ with $A \otimes f$,

$$
\begin{aligned}
{ }_{A}\left\langle\Psi_{X}(x), \Psi_{X}(y)\right\rangle & =\sum_{i=1}^{n}{ }_{A}\left\langle x, x_{i}\right\rangle_{A}\left\langle y, x_{i}\right\rangle^{*}=\sum_{i=1}^{n}{ }_{A}\left\langle x, x_{i}\right\rangle_{A}\left\langle x_{i}, y\right\rangle \\
& =\sum_{i=1}^{n}{ }_{A}\left\langle{ }_{A}\left\langle x, x_{i}\right\rangle \cdot x_{i}, y\right\rangle=\sum_{i=1}^{n}{ }_{A}\left\langle x \cdot\left\langle x_{i}, x_{i}\right\rangle_{B}, y\right\rangle={ }_{A}\langle x, y\rangle .
\end{aligned}
$$

Hence we obtain (3).
(4) Let $x, y \in X$. Then

$$
\left\langle\Psi_{X}(x), \Psi_{X}(y)\right\rangle_{p M_{n}(A) p}=\Psi_{X}(x)^{*} \Psi_{X}(y)=\left[{ }_{A}\left\langle x, x_{i}\right\rangle^{*}{ }_{A}\left\langle y, x_{j}\right\rangle\right]_{i j=1}^{n} .
$$

On the other hand,

$$
\begin{aligned}
\Psi_{B}\left(\langle x, y\rangle_{B}\right) & =\left[{ }_{A}\left\langle x_{i} \cdot\langle x, y\rangle_{B}, x_{j}\right\rangle\right]_{i j=1}^{n}=\left[{ }_{A}\left\langle_{A}\left\langle x_{i}, x\right\rangle \cdot y, x_{j}\right\rangle\right]_{i j}^{n} \\
& =\left[{ }_{A}\left\langle x_{i}, x\right\rangle_{A}\left\langle y, x_{j}\right\rangle\right]_{i j=1}^{n} .
\end{aligned}
$$

Hence we obtain (4).
Let $\Psi_{Y}$ be the map from $Y$ to $M_{n}(C)$ defined by

$$
\Psi_{Y}(x)=\left[\begin{array}{ccc}
C\left\langle x, x_{1}\right\rangle & \cdots & { }_{c}\left\langle x, x_{n}\right\rangle \\
0 & \cdots & 0 \\
\vdots & \ddots & \vdots \\
0 & \cdots & 0
\end{array}\right]_{n \times n}
$$

for any $x \in Y$.
Corollary 2.5. With the above notations, $\Psi_{Y}$ is a bijective linear map from $Y$ onto $(1 \otimes f) M_{n}(C) p$ satisfying the following:
(1) $\Psi_{Y}(c \cdot x)=c \cdot \Psi_{Y}(x)$ for any $c \in C, x \in Y$,
(2) $\Psi_{Y}(x \cdot d)=\Psi_{Y}(x) \cdot \Psi_{D}(d)$ for any $d \in D, x \in Y$,
(3) ${ }_{C}\left\langle\Psi_{Y}(x), \Psi_{Y}(y)\right\rangle={ }_{C}\langle x, y\rangle$ for any $x, y \in Y$,
where we identify $C$ with $(1 \otimes f) M_{n}(C)(1 \otimes f)=C \otimes f$,
(4) $\left\langle\Psi_{Y}(x), \Psi_{Y}(y)\right\rangle_{p M_{n}(C) p}=\Psi_{D}\left(\langle x, y\rangle_{D}\right)$ for any $x, y \in Y$,
(5) $\Psi_{X}=\left.\Psi_{Y}\right|_{X}$.

Proof. It is clear that $\Psi_{X}=\left.\Psi_{Y}\right|_{X}$ by the definitions of $\Psi_{X}$ and $\Psi_{Y}$. By Lemmas 2.3 and 2.4, we obtain the others.

Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras. We suppose that $A \subset C$ and $B \subset D$ are strongly Morita equivalent with respect to a $C-D$ equivalence bimodule $Y$ and its closed subspace $X$. Then by Lemmas 2.3, 2.4 and Corollary 2.5 , we may assume that

$$
B=p M_{n}(A) p, \quad D=p M_{n}(C) p, \quad Y=(1 \otimes f) M_{n}(C) p, \quad X=(1 \otimes f) M_{n}(A) p
$$

where $p$ is a projection in $M_{n}(A)$ satisfying that $M_{n}(A) p M_{n}(A)=M_{n}(A)$, that is, $p$ is a full in $M_{n}(A)$ and $n$ is a positive integer. We regard $X$ and $Y$ as an $A-p M_{n}(A) p$-equivalence bimodule and a $C-p M_{n}(C) p$-equivalence bimodule in the usual way.

We consider the following: Let $A \subset C$ be a unital inclusion of unital $C^{*}$-algebras and $p$ a full projection in $M_{n}(A)$. Then the inclusion $p M_{n}(A) p \subset p M_{n}(C) p$ is strongly Morita equivalent to $A \subset C$ with respect to the $C-p M_{n}(C) p$-equivalence bimodule $(1 \otimes f) M_{n}(C) p$ and its closed subspace $(1 \otimes f) M_{n}(A) p$. Let $E^{A}$ be a conditional expectation of Watatani index-finite type from $C$ onto $A$. We denote by $\operatorname{Ind}_{W}\left(E^{A}\right)$ the Watatani index of $E^{A}$. We note that $\operatorname{Ind}_{W}\left(E^{A}\right) \in C \cap C^{\prime}$. Let $\left\{\left(u_{i}, u_{i}^{*}\right)\right\}_{i=1}^{N}$ be a quasi-basis for $E^{A}$. Then $\left\{\left(u_{i} \otimes I_{n}, u_{i}^{*} \otimes I_{n}\right)\right\}_{i=1}^{N}$ is a quasi-basis for $E^{A} \otimes \mathrm{id}$, the conditional expextation from $M_{n}(C)$ onto $M_{n}(A)$. Since $p$ is a full projection in $M_{n}(A)$, there is elements $a_{1}, \ldots, a_{K}, b_{1}, \cdots, b_{K}$ in $M_{n}(A)$ such that $\sum_{i=1}^{K} a_{i} p b_{i}=1_{M_{n}(A)}$. Let $E_{p}^{A}$ be the conditional expectation from $p M_{n}(C) p$ onto $p M_{n}(A) p$ defined by

$$
E_{p}^{A}(x)=\left(E^{A} \otimes \mathrm{id}\right)(x)
$$

for any $x \in p M_{n}(A) p$. Then by routine computations, we can see that

$$
\left\{\left(p\left(u_{i} \otimes I_{n}\right) a_{j} p, p b_{j}\left(u_{i}^{*} \otimes I_{n}\right) p\right)\right\}_{i=1, \ldots, N, j=1, \ldots, K}
$$

is a quasi-basis for $E_{p}^{A}$. Furthermore,

$$
\begin{aligned}
\operatorname{Ind}_{W}\left(E_{p}^{A}\right) & =\sum_{i, j} p\left(u_{i} \otimes I_{n}\right) a_{j} p b_{j}\left(u_{i}^{*} \otimes I_{n}\right) p=\sum_{i} p\left(u_{i} u_{i}^{*} \otimes I_{n}\right) p \\
& =p\left(\operatorname{Ind}_{W}\left(E^{A}\right) \otimes I_{n}\right) p=\left(\operatorname{Ind}_{W}\left(E^{A}\right) \otimes I_{n}\right) p
\end{aligned}
$$

Let $F$ be the linear map from $(1 \otimes f) M_{n}(C) p$ onto $(1 \otimes f) M_{n}(A) p$ defined by

$$
F((1 \otimes f) x p)=\left(E^{A} \otimes \mathrm{id}\right)((1 \otimes f) x p)=(1 \otimes f)\left(E^{A} \otimes \mathrm{id}\right)(x) p
$$

for any $x \in M_{n}(C)$.
Lemma 2.6. With the above notations, $F$ is a conditional expectation from $(1 \otimes$ f) $M_{n}(C) p$ onto $(1 \otimes f) M_{n}(A) p$ with respect to $E^{A}$ and $E_{p}^{A}$.

Proof. It suffices to show that $F$ satisfies Conditions (1)-(6) in Definition 2.
(1) For any $c \in C, x \in M_{n}(A)$,

$$
\begin{aligned}
F(c \cdot(1 \otimes f) x p) & =F((c \otimes f) x p)=F\left((1 \otimes f)\left(c \otimes I_{n}\right) x p\right) \\
& =(1 \otimes f)\left(E^{A} \otimes \mathrm{id}\right)\left(\left(c \otimes I_{n}\right) x\right) p=(1 \otimes f)\left(E^{A}(c) \otimes I_{n}\right) x p \\
& =E^{A}(c) \cdot(1 \otimes f) x p
\end{aligned}
$$

Thus we obtain Condition (1) in Definition 2.
(2) For any $a \in A, y \in M_{n}(C)$,

$$
\begin{aligned}
F(a \cdot(1 \otimes f) y p) & =F\left((1 \otimes f)\left(a \otimes I_{n}\right) y p\right)=(1 \otimes f)\left(E^{A} \otimes \mathrm{id}\right)\left(\left(a \otimes I_{n}\right) y\right) p \\
& =a \cdot(1 \otimes f)\left(E^{A} \otimes \mathrm{id}\right)(y) p=a \cdot F((1 \otimes f) y p)
\end{aligned}
$$

Thus we obtain Condition (2) in Definition 2.
(3) For any $x \in M_{n}(A), y \in M_{n}(C)$,

$$
\begin{aligned}
{ }_{C}\langle F((1 \otimes f) y p),(1 \otimes f) x p\rangle & ={ }_{C}\left\langle(1 \otimes f)\left(E^{A} \otimes \mathrm{id}\right)(y) p,(1 \otimes f) x p\right\rangle \\
& =(1 \otimes f)\left(E^{A} \otimes \mathrm{id}\right)(y) p x^{*}(1 \otimes f) \\
& =\left(E^{A} \otimes \mathrm{id}\right)\left((1 \otimes f) y p x^{*}(1 \otimes f)\right) \\
& =\left(E^{A} \otimes \mathrm{id}\right)\left({ }_{C}\langle(1 \otimes f) y p,(1 \otimes f) x p\rangle\right)
\end{aligned}
$$

since we identify $C$ with $(1 \otimes f) M_{n}(C)(1 \otimes f)=C \otimes f$. Thus we obtain Condition (3) in Definition 2.
(4) For any $y \in M_{n}(C), x \in M_{n}(A)$,

$$
\begin{aligned}
F((1 \otimes f) x p \cdot p y p) & =F((1 \otimes f) x p y p)=(1 \otimes f)\left(E^{A} \otimes \mathrm{id}\right)(x p y) p \\
& =(1 \otimes f) x p\left(E^{A} \otimes \mathrm{id}\right)(y) p=(1 \otimes f) x p \cdot E_{p}^{A}(p y p)
\end{aligned}
$$

Thus we obtain Condition (4) in Definition 2.
(5) For any $x \in M_{n}(A), y \in M_{n}(C)$,

$$
\begin{aligned}
F((1 \otimes f) y p \cdot p x p) & =F((1 \otimes f) y p x p)=(1 \otimes f)\left(E^{A} \otimes \mathrm{id}\right)(y p x) p \\
& =(1 \otimes f)\left(E^{A} \otimes \mathrm{id}\right)(y) p \cdot p x p=F((1 \otimes f) y p) \cdot p x p
\end{aligned}
$$

Thus we obtain Condition (5) in Definition 2.
(6) For any $x \in M_{n}(A), y \in M_{n}(C)$,

$$
\begin{aligned}
\langle F((1 \otimes f) y p),(1 \otimes f) x p\rangle_{p M_{n}(C) p} & =p\left(E^{A} \otimes \mathrm{id}\right)(y)^{*}(1 \otimes f) x p \\
& =p\left(E^{A} \otimes \mathrm{id}\right)\left(y^{*}(1 \otimes f) x\right) p \\
& =E_{p}^{A}\left(\langle(1 \otimes f) y p,(1 \otimes f) x p\rangle_{p M_{n}(C) p}\right)
\end{aligned}
$$

Thus we obtain Condition (6) in Definition 2. Therefore, we obtain the conclusion.

Theorem 2.7. Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras, which are strongly Morita equivalent with respect to a $C-D$-equivalence bimodule $Y$ and its closed subspace $X$. If there is a conditional expectation $E^{A}$ of Watatani index-finite type from $C$ onto $A$, then there are a conditional expectation $E^{B}$ of Watatani index-finite type from $D$ onto $B$ and a conditional expectation $E^{X}$ from $Y$ onto $X$ with respect to $E^{A}$ and $E^{B}$. Also, if there is a conditional expectation $E^{B}$ of Watatani index-finite type from $D$ onto $B$, then we have the same result as above.

Proof. This is immediate by Lemmas 2.3, 2.4, 2.6 and Corollary 2.5.

## 3. One-sided conditional expectations on full Hilbert $C^{*}$-modules

Let $B \subset D$ be a unital inclusion of unital $C^{*}$-algebras and let $Y$ be a full right Hilbert $D$-module and $X$ its closed subspace satisfying the following:
(1) $x \cdot b \in X,\langle x, y\rangle_{D} \in B$ for any $b \in B, x, y \in X$,
(2) $\overline{\langle X, X\rangle_{D}}=B, \overline{\langle Y, X\rangle_{D}}=D$,
(3) There is a finite set $\left\{x_{i}\right\}_{i=1}^{n} \subset X$ such that for any $y \in Y$

$$
\sum_{i=1}^{n} x_{i} \cdot\left\langle x_{i}, y\right\rangle_{D}=y
$$

We note that $Y$ is of finite type and that $X$ can be regarded as a full right Hilbert $B$-module of finite type in the sense of Kajiwara and Watatani [11]. Let $\mathbb{B}_{D}(Y)$ be the $C^{*}$-algebra of all right $D$-linear operators on $Y$ for which has a right adjoint $D$-linear operator on $Y$. Let $C=\mathbb{B}_{D}(Y)$. For any $x, y \in Y$, let $\theta_{x, y}^{Y}$ be the rank-one operator on $Y$ defined by

$$
\theta_{x, y}^{Y}(z)=x \cdot\langle y, z\rangle_{D}
$$

for any $z \in Y$. Then $\theta_{x, y}^{Y}$ is a right $D$-module operator. Hence $\theta_{x, y}^{Y} \in C$ for any $x, y \in Y$. Since $D$ is unital, by [11, Lemma 1.7], $C$ is the $C^{*}$-algebra of all linear spans of such $\theta_{x, y}^{Y}$. Let $A_{0}$ be the linear spans of the set $\left\{\theta_{x, y}^{Y} \mid x, y \in X\right\}$. By the assumptions, $\sum_{i=1}^{n} \theta_{x_{i}, x_{i}}^{Y}=1_{Y}$. Hence $A_{0}$ is a $*$-algebra. Let $A$ be the closure of $A_{0}$ in $\mathbb{B}_{D}(Y)$. Then $A$ is a unital $C^{*}$-subalgebra of $C$. Let $\mathbb{B}_{B}(X)$ be the $C^{*}$-algebra defined in the same way as above. Let $\pi$ be the map from $\mathbb{B}_{B}(X)$ to $A$ defined by $\pi\left(\theta_{x, y}^{X}\right)=\theta_{x, y}^{Y}$, where $x, y \in X$ and $\theta_{x, y}^{X}$ is the rank-one operator on $X$ defined as above. Then clearly $\pi$ is injective and $\pi\left(\mathbb{B}_{B}(X)\right)=A_{0}$. Thus $A_{0}$ is closed and $A_{0}=A$.

Lemma 3.1. With the above notations and assumptions, the inclusion $A \subset C$ is unital and strongly Morita equivalent to the unital inclusion $B \subset D$ with respect to $Y$ and its closed subspace $X$.

Proof. By the above discussions, the inclusion $A \subset C$ is unital. Clearly $A$ and $B$ are strongly Morita equivalent with respect to $X$ and $C$ and $D$ are strongly Morita equivalent with respect to $Y$. For any $x, y, z \in Y$,

$$
\begin{aligned}
\theta_{x, y}^{Y}(z) & =x \cdot\langle y, z\rangle_{D}=x \cdot\left\langle\sum_{i=1}^{n} x_{i} \cdot\left\langle x_{i}, y\right\rangle_{D}, z\right\rangle_{D}=\sum_{i=1}^{n} x \cdot\left\langle y, x_{i}\right\rangle_{D}\left\langle x_{i}, z\right\rangle_{D} \\
& =\sum_{i=1}^{n} \theta_{\left[x \cdot\left\langle y, x_{i}\right\rangle_{D}\right], x_{i}}^{Y}(z) .
\end{aligned}
$$

Since $x_{i} \in X,\left[x \cdot\left\langle y, x_{i}\right\rangle_{D}\right] \in Y$ for $i=1,2, \ldots, n, \theta_{x, y}^{Y} \in{ }_{C}\langle Y, X\rangle$ for any $x, y \in Y$. Thus ${ }_{C}\langle Y, X\rangle=C$. Therefore, $A \subset C$ is strongly Morita equivalent to $B \subset D$ with respect to a $C-D$-equivalence bimodule $Y$ and its closed subspace $X$.

Furthermore, we suppose that there is a conditional expectation $E^{B}$ of Watatani index-finite type from $D$ onto $B$.
Definition 3. Let $E^{X}$ be a linear map from $Y$ onto $X$. We say that $E^{X}$ is a right conditional expectation from $Y$ onto $X$ with respect to $E^{B}$ if $E^{X}$ satisfies the following conditions:
(1) $E^{X}(x \cdot d)=x \cdot E^{B}(d)$ for any $d \in D, x \in X$,
(2) $E^{X}(y \cdot b)=E^{X}(y) \cdot b$ for any $b \in B, y \in Y$,
(3) $E^{B}\left(\langle y, x\rangle_{D}\right)=\left\langle E^{X}(y), x\right\rangle_{D}$ for any $x \in X, y \in Y$.

Remark 3.2. (i) By Definition 3, we can see that $E^{B}\left(\langle y, x\rangle_{D}\right)=\left\langle E^{X}(y), x\right\rangle_{B}$ for any $x \in X, y \in Y$.
(ii) $E^{X}$ is a projection of norm one from $Y$ onto $X$. Indeed, by Raeburn and William [21, the proof of Lemma 2.8], for any $y \in Y$,

$$
\begin{aligned}
\left\|E^{X}(y)\right\| & =\sup \left\{\left\|\left\langle E^{X}(y), z\right\rangle_{B}\right\|\| \| z \| \leq 1, z \in X\right\} \\
& =\sup \left\{\left\|E^{B}\left(\langle y, z\rangle_{D}\right)\right\|\| \| z \| \leq 1, z \in X\right\} \\
& \leq \sup \{\|y\|\|z\|\| \| z \| \leq 1, z \in X\} \\
& =\|y\| .
\end{aligned}
$$

Since $E^{X}(x)=x$ for any $x \in X, E^{X}$ is a projection of norm one from $Y$ onto $X$.
Lemma 3.3. With the same assumptions as in Lemma 3.1, we suppose that there is a conditional expectation $E^{B}$ of Watatani index-finite type from $D$ onto $B$. Then there is a right conditional expectation $E^{X}$ from $Y$ onto $X$ with respect to $E^{B}$.
Proof. Let $E^{X}$ be the linear map from $Y$ to $X$ defined by

$$
\left\langle E^{X}(y), x\right\rangle_{B}=E^{B}\left(\langle y, x\rangle_{D}\right)
$$

for any $x \in X, y \in Y$. We show that Conditions (1), (2) in Definition 3 hold. Indeed, for any $x, y \in X, d \in D$,
$\left\langle y, E^{X}(x \cdot d)\right\rangle_{B}=E^{B}\left(\langle y, x \cdot d\rangle_{D}\right)=E^{B}\left(\langle y, x\rangle_{D} d\right)=\langle y, x\rangle_{B} E^{B}(d)=\left\langle y, x \cdot E^{B}(d)\right\rangle_{B}$.
Hence $E^{X}(x \cdot d)=x \cdot E^{B}(d)$ for any $x \in X, d \in D$. For any $b \in B, y \in Y, x \in X$,

$$
\begin{aligned}
\left\langle x, E^{X}(y \cdot b)\right\rangle_{B} & =E^{B}\left(\langle x, y \cdot b\rangle_{D}\right)=E^{B}\left(\langle x, y\rangle_{D} b\right)=E^{B}\left(\langle x, y\rangle_{D}\right) b \\
& =\left\langle x, E^{X}(y)\right\rangle_{B} b=\left\langle x, E^{X}(y) \cdot b\right\rangle_{B}
\end{aligned}
$$

Hence $E^{X}(y \cdot b)=E^{X}(y) \cdot b$ for any $y \in Y, b \in B$.
Lemma 3.4. Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras, which are strongly Morita equivalent with respect to a $C-D$-equivalence bimodule $Y$ and its closed subspace $X$. Let $E^{B}$ be a conditional expectation of Watatani index-finite type from $D$ onto $B$ and $E^{X}$ a right conditional expectation from $Y$ onto $X$ with respect to $E^{B}$. Then for any $a \in A, y \in Y, E^{X}(a \cdot y)=a \cdot E^{X}(y)$.
Proof. Since $X$ is full with the left $A$-valued inner product, it suffices to show that

$$
E^{X}\left({ }_{A}\langle x, z\rangle \cdot y\right)={ }_{A}\langle x, z\rangle \cdot E^{X}(y)
$$

for any $x, z \in X, y \in Y$. Indeed,

$$
\begin{aligned}
E^{X}\left({ }_{A}\langle x, z\rangle \cdot y\right) & =E^{X}\left(x \cdot\langle z, y\rangle_{D}\right)=x \cdot E^{B}\left(\langle z, y\rangle_{D}\right)=x \cdot\left\langle z, E^{X}(y)\right\rangle_{B} \\
& ={ }_{A}\langle x, z\rangle \cdot E^{X}(y) .
\end{aligned}
$$

Proposition 3.5. With the same assumptions as in Lemma 3.4, there is a conditional expectation $E^{A}$ from $C$ onto $A$ such that $E^{X}$ is a conditional expectation from $Y$ onto $X$ with respect to $E^{A}$ and $E^{B}$.

Proof. Let $E^{A}$ be the linear map from $C$ onto $A$ defined by

$$
E^{A}(c) \cdot x=E^{X}(c \cdot x)
$$

for any $c \in C, x \in X$. First, we note that Conditions in Definition 2 except Condition (3) hold by the assumptions and Lemma 3.4. We show that Condition (3) in Definition 2 holds. Indeed fot any $x, z \in X, y \in Y$,
$E^{A}\left({ }_{C}\langle y, x\rangle\right) \cdot z=E^{X}\left({ }_{C}\langle y, x\rangle \cdot z\right)=E^{X}\left(y \cdot\langle x, z\rangle_{B}\right)=E^{X}(y) \cdot\langle x, z\rangle_{B}={ }_{C}\left\langle E^{X}(y), x\right\rangle \cdot z$.
Hence for any $x \in X, y \in Y, E^{A}\left({ }_{C}\langle y, x\rangle\right)={ }_{C}\left\langle E^{X}(y), x\right\rangle$. Next, we show that $E^{A}$ is a conditional expectation from $C$ onto $A$. For any $a \in A, x \in X$,

$$
E^{A}(a) \cdot x=E^{X}(a \cdot x)=a \cdot E^{X}(x)=a \cdot x
$$

by Lemma 3.4. Hence $E^{A}(a)=a$ for any $a \in A$. For any $c \in C, x \in X$,

$$
\left\|E^{A}(c) \cdot x\right\|=\left\|E^{X}(c \cdot x)\right\| \leq\|c \cdot x\| \leq\|c\|\|x\|
$$

by Remark 3.2 (ii). Hence $\left\|E^{A}\right\|=1$ since $E^{A}(a)=a$ for any $a \in A$. Thus $E^{A}$ is a projection of norm one from $C$ onto $A$. It follows by Tomiyama [25, Theorem 1] that $E^{A}$ is a conditional expectation from $C$ onto $A$. Therefore, we obtain the conclusion.

Let $B \subset D$ be a unital inclusion of unital $C^{*}$-algebras and let $Y$ be a full right Hilbert $D$-module and $X$ its closed subspace satisfying Conditions (1)-(3) in the beginning of this section. We suppose that there is a conditional expectation $E^{B}$ of Watatani index-finite type from $D$ onto $B$. Let $C=\mathbb{B}_{D}(Y)$ and let $A$ be the $C^{*}$-subalgebra, the linear spans of the set $\left\{\theta_{x, y}^{Y} \mid x, y \in X\right\}$. Then by Lemmas 3.1, 3.3, 3.4 and Proposition 3.5, there are a conditional expectation $E^{X}$ from $Y$ onto $X$ and a conditional expectation $E^{A}$ from $C$ onto $A$ such that $E^{X}$ is a conditional expectation from $Y$ onto $X$ with respect to $E^{A}$ and $E^{B}$. We note that a conditional expectation $E^{A}$ is depend only on $E^{B}$ and $E^{X}$ by Condition (3) in Definition 2. Hence by Theorem 2.7, $E^{A}$ is of Watatani index-finite type. Thus we obtain the following corollary:

Corollary 3.6. With the same notations as in Proposition 3.5, a conditional expectation $E^{A}$ from $C$ onto $A$ defined in Proposition 3.5 is of Watatani index-finite type.

Combining the above results, we obtain the following:
Theorem 3.7. Let $B \subset D$ be a unital inclusion of unital $C^{*}$-algebras and let $Y$ be a full right Hilbert $D$-module and $X$ its closed subspace satisfying Conditions (1)-(3) in the beginning of this section. Let $E^{B}$ be a conditional expectation of Watatani index-finite type from $D$ onto $B$. Let $C=\mathbb{B}_{D}(Y)$ and let $A$ be the $C^{*}$-subalgebra, the linear spans of the set $\left\{\theta_{x, y}^{Y} \mid x, y \in X\right\}$. Then there are a conditional expectation $E^{A}$ of Watatani index-finite type from $C$ onto $A$ and a conditional expectation $E^{X}$ from $Y$ onto $X$ with respect to $E^{A}$ and $E^{B}$.

Remark 3.8. (i) In the same way as in Definition 3, we can define a left conditional expectation in the following situation: Let $A \subset C$ be a unital inclusion of unital $C^{*}$-algebras and let $Y$ be a full left Hilbert $C$-module and $X$ its closed subspace satisfying that
(1) $a \cdot x \in X,{ }_{C}\langle x, y\rangle \in A$ for any $a \in A, x, y \in X$,
(2) $\overline{{ }_{C}\langle X, X\rangle}=A, \overline{{ }_{C}\langle Y, X\rangle}=C$,
(3) There is a finite set $\left\{x_{i}\right\}_{i=1}^{n} \subset Y$ such that for any $y \in Y$

$$
\sum_{i=1}^{n} C\left\langle y, x_{i}\right\rangle \cdot x_{i}=y
$$

We note that $Y$ is of finite type and that $X$ can be regarded as a full left Hilbert $A$-module of finite type in the sense of Kajiwara and Watatani [11].
(ii) A conditional expectation from an equivalence onto its closed subspace in Definition 2 is a left and right conditional expectation.
(iii) We have the results on a left conditional expectation similar to the above.

## 4. Examples

In this section, we shall give two examples of conditional expectations from equivalence bimodules onto their closed subspaces.

First, let $A$ and $B$ be unital $C^{*}$-algebras which are strongly Morita equivalent with respect to an $A-B$-equivalence bimodule $X$. Let $H$ be a finite dimensional $C^{*}$-Hopf algebra with its dual $C^{*}$-Hopf algebra $H^{0}$. Let $\rho$ and $\sigma$ be coactions of $H^{0}$ on $A$ and $B$, respectively. We suppose that $\rho$ and $\sigma$ are strongly Morita equivalent with respect to a coaction $\lambda$ of $H^{0}$ on $X$, respectively, that is, $\left(A, B, X, \rho, \sigma, \lambda, H^{0}\right)$ is a covariant system (See [16]). We use the same notations as in [16]. Let

$$
C=A \rtimes_{\rho} H, \quad D=B \rtimes_{\sigma} H
$$

be crossed products of $C^{*}$-algebras $A$ and $B$ by the actions of the finite dimensional $C^{*}$-Hopf algebra $H$ induced by $\rho$ and $\sigma$, respectively. Also, let $Y=X \rtimes_{\lambda} H$ be the crossed product of an $A-B$-equivalence bimodule $X$ by the action of $H$ induced by $\lambda$. Then by [16, Corollary 4.7], $Y$ is a $C-D$-equivalence bimodule and $C$ and $D$ are strongly Morita equivalent with respect to $Y$. We can see that the unital inclusion $A \subset C$ and $B \subset D$ are strongly Morita equivalent with respect to $Y$ and its closed subspace $X$ by easy computations. Indeed, it suffices to show that ${ }_{C}\langle X, Y\rangle=C$ and $\langle X, Y\rangle_{D}=D$ since the other conditions in Definition 1 clearly hold. For any $x, y \in X, h \in H$,

$$
\begin{aligned}
{ }_{C}\left\langle x \rtimes_{\lambda} 1,\left(1 \rtimes_{\rho} h\right)^{*}\left(y \rtimes_{\lambda} 1\right)\right\rangle & =\left(\left(1 \rtimes_{\rho} h\right)^{*}{ }_{C}\left\langle y \rtimes_{\lambda} 1, x \rtimes_{\rho} 1\right\rangle\right)^{*} \\
& ={ }_{C}\left\langle x \rtimes_{\lambda} 1, y \rtimes_{\lambda} 1\right\rangle\left(1 \rtimes_{\rho} h\right)={ }_{A}\langle x, y\rangle \rtimes_{\rho} h .
\end{aligned}
$$

Hence ${ }_{C}\langle X, Y\rangle=C$. Also,

$$
\left\langle x \rtimes_{\lambda} 1, y \rtimes_{\lambda} h\right\rangle_{D}=\langle x, y\rangle_{B} \rtimes_{\sigma} h
$$

Thus $\langle X, Y\rangle_{D}=D$.
Let $E_{1}^{\rho}$ and $E_{1}^{\sigma}$ be the canonical conditional expectations from $A \rtimes_{\rho} H$ and $B \rtimes_{\sigma} H$ onto $A$ and $B$ defined by

$$
E_{1}^{\rho}\left(a \rtimes_{\rho} h\right)=\tau(h) a, \quad E_{1}^{\sigma}\left(b \rtimes_{\sigma} h\right)=\tau(h) b
$$

for any $a \in A, b \in B, h \in H$, respectively, where $\tau$ is the Haar trace on $H$. Let $E_{1}^{\lambda}$ be the linear map from $X \rtimes_{\lambda} H$ onto $X$ defined by

$$
E_{1}^{\lambda}\left(x \rtimes_{\lambda} h\right)=\tau(h) x
$$

for any $x \in X, h \in H$.
Proposition 4.1. With the above notations, $E_{1}^{\lambda}$ is a conditional expectation from $X \rtimes_{\lambda} H$ onto $X$ with respect to $E^{A}$ and $E^{B}$.
Proof. Let $X, Y$ and $E_{1}^{\lambda}$ be as above. We claim that $E_{1}^{\rho}, E_{1}^{\sigma}$ and $E_{1}^{\lambda}$ satisfy Conditions (1)-(6) in Definition 2. Indeed, we compute the following:
(1) For any $a \in A, x \in X, h \in H$,

$$
\begin{aligned}
E_{1}^{\lambda}\left(\left(a \rtimes_{\rho} h\right) \cdot\left(x \rtimes_{\lambda} 1\right)\right) & =E_{1}^{\lambda}\left(a \cdot\left[h_{(1)} \cdot_{\lambda} x\right] \rtimes_{\lambda} h_{(2)}\right) \\
& =a \cdot x \tau(h) \rtimes_{\lambda} 1=E_{1}^{\rho}\left(a \rtimes_{\rho} h\right) \cdot\left(x \rtimes_{\lambda} 1\right) .
\end{aligned}
$$

(2) For any $a \in A, x \in X, h \in H$,
$E_{1}^{\lambda}\left(\left(a \rtimes_{\rho} 1\right) \cdot\left(x \rtimes_{\lambda} h\right)\right)=E_{1}^{\lambda}\left(a \cdot x \rtimes_{\lambda} h\right)=\tau(h) a \cdot x \rtimes_{\lambda} 1=\left(a \rtimes_{\rho} 1\right) \cdot E_{1}^{\lambda}\left(x \rtimes_{\lambda} h\right)$.
(3) For any $x, y \in X, h \in H$,

$$
\begin{aligned}
E_{1}^{\rho}\left({ }_{C}\left\langle y \rtimes_{\lambda} h, x \rtimes_{\lambda} 1\right\rangle\right) & =E_{1}^{\rho}\left({ }_{A}\left\langle y,\left[S\left(h_{(1)}\right)^{*} \cdot{ }_{\lambda} x\right]\right\rangle \rtimes_{\rho} h_{(2)}\right) \\
& ={ }_{A}\left\langle y,\left[S\left(h_{(1)}\right)^{*} \cdot{ }_{\lambda} x\right]\right\rangle \tau\left(h_{(2)}\right) \\
& ={ }_{A}\langle y, \overline{\tau(h)} x\rangle={ }_{A}\left\langle E_{1}^{\lambda}\left(y \rtimes_{\lambda} h\right), x\right\rangle .
\end{aligned}
$$

(4) For any $b \in B, x \in X, h \in H$,
$E_{1}^{\lambda}\left(\left(x \rtimes_{\lambda} 1\right) \cdot\left(b \rtimes_{\sigma} h\right)\right)=E_{1}^{\lambda}\left(x \cdot b \rtimes_{\lambda} h\right)=\tau(h)\left(x \cdot b \rtimes_{\lambda} 1\right)=\left(x \rtimes_{\lambda} 1\right) \cdot E_{1}^{\sigma}\left(b \rtimes_{\sigma} h\right)$.
(5) For any $b \in B, x \in X, h \in H$,

$$
\begin{aligned}
E_{1}^{\lambda}\left(\left(x \rtimes_{\lambda} h\right) \cdot\left(b \rtimes_{\sigma} 1\right)\right) & =E_{1}^{\lambda}\left(x \cdot\left[h_{(1)} \cdot{ }_{\sigma} b\right] \rtimes_{\lambda} h_{(2)}\right)=x \cdot b \tau(h) \rtimes_{\lambda} 1 \\
& =E_{1}^{\lambda}\left(x \rtimes_{\lambda} h\right) \cdot\left(b \rtimes_{\sigma} 1\right) .
\end{aligned}
$$

(6) For any $x, y \in X, h \in H$,

$$
\begin{aligned}
E_{1}^{\sigma}\left(\left\langle y \rtimes_{\lambda} h, x \rtimes_{\lambda} 1\right\rangle_{D}\right) & =E_{1}^{\sigma}\left(\left[h_{(1)}^{*} \cdot \sigma\langle y, x\rangle_{B}\right] \rtimes_{\sigma} h_{(2)}^{*}\right) \\
& =\tau\left(h^{*}\right)\langle y, x\rangle_{B}=\left\langle E_{1}^{\lambda}\left(y \rtimes_{\lambda} h\right), x \rtimes_{\lambda} 1\right\rangle_{B}
\end{aligned}
$$

Therefore, we obtain the conclusion.
We shall give another example. Let $A \subset B$ be a unital inclusion of unital $C^{*}$ algebras and let $F$ be a conditional expectation of Watatani index-finite type from $B$ onto $A$. Let $f$ be the Jones projection and $B_{1}$ the $C^{*}$-basic construction for $F$. Let $F_{1}$ be its dual conditional expectation from $B_{1}$ onto $B$. Let $f_{1}$ be the Jones projection and $B_{2}$ the $C^{*}$-basic construction for $F_{1}$. Let $F_{2}$ be the dual conditional expectation of $F_{1}$ from $B_{2}$ onto $B_{1}$. Then $A$ is strongly Morita equivalent to $B_{1}$ and $B$ is strongly Morita equivalent to $B_{2}$ by Watatani [26]. Since $F$ and $F_{1}$ are of Watatani index-finite type, $B$ and $B_{1}$ can be equivalence bimodules, that is, $B$ can be regarded as a $B_{1}-A$-equivalence bimodule as follows: For any $a \in A$, $x, y, z \in B$,

$$
{ }_{B_{1}}\langle x, y\rangle=x f y^{*}, \quad\langle x, y\rangle_{A}=F\left(x^{*} y\right), \quad x f y \cdot z=x F(y z), \quad x \cdot a=x a .
$$

Also, $B_{1}$ can be regarded as a $B_{2}-B$-equivalence bimodule as follows: For any $b \in B, x, y, z \in B_{1}$,

$$
{ }_{B_{2}}\langle x, y\rangle=x f_{1} y^{*}, \quad\langle x, y\rangle_{B}=F_{1}\left(x^{*} y\right), \quad x f_{1} y \cdot z=x F_{1}(y z), \quad x \cdot b=x b
$$

We denote by $\operatorname{Ind}_{W}(F)$ the Watatani index of a conditional expectation $F$ from $B$ onto $A$. Also, let $\left\{\left(w_{i}, w_{i}^{*}\right)\right\}_{i=1}^{n}$ be a quasi-basis for $F_{1}$.
Lemma 4.2. With the above notations, we suppose that $\operatorname{Ind}_{W}(F) \in A$. Then the inclusions $A \subset B$ and $B_{1} \subset B_{2}$ are strongly Morita equivalent.
Proof. Let $\theta$ be the linear map from $B$ to $B_{1}$ defined by

$$
\theta(x)=\operatorname{Ind}_{W}(F)^{\frac{1}{2}} x f
$$

for any $x \in B$. Then for any $a \in A, x, y, z \in B$,

$$
\theta(x f y \cdot z \cdot a)=\theta(x F(y z) a)=\operatorname{Ind}_{W}(F)^{\frac{1}{2}} x F(y z) a f=\operatorname{Ind}_{W}(F)^{\frac{1}{2}} x F(y z) f a
$$

On the other hand, since $\operatorname{Ind}_{W}(F) \in A \cap B^{\prime}$,

$$
\begin{aligned}
x f y \cdot \theta(z) \cdot a & =x f y \cdot \operatorname{Ind}_{W}(F)^{\frac{1}{2}} z f \cdot a=\sum_{i=1}^{n} x f y w_{i} f_{1} w_{i}^{*} \cdot \operatorname{Ind}_{W}(F)^{\frac{1}{2}} z f \cdot a \\
& =x f y \operatorname{Ind}_{W}(F)^{\frac{1}{2}} z f a=x F\left(y \operatorname{Ind}_{W}(F)^{\frac{1}{2}} z\right) f a=\operatorname{Ind}_{W}(F)^{\frac{1}{2}} x F(y z) f a .
\end{aligned}
$$

Thus $\theta$ is a $B_{1}-A$-bimodule map. Furthermore, for any $x, y \in B$,

$$
\begin{aligned}
\langle\theta(x), \theta(y)\rangle_{B} & =F_{1}\left(\theta(x)^{*} \theta(y)\right)=F_{1}\left(\left(\operatorname{Ind}_{W}(F)^{\frac{1}{2}} x f\right)^{*}\left(\operatorname{Ind}_{W}(F)^{\frac{1}{2}} y f\right)\right) \\
& =\operatorname{Ind}_{W}(F) F_{1}\left(f x^{*} y f\right)=\operatorname{Ind}_{W}(F) F_{1}\left(F\left(x^{*} y\right) f\right)=F\left(x^{*} y\right) \\
& =\langle x, y\rangle_{A}, \\
B_{2}\langle\theta(x), \theta(y)\rangle & =\theta(x) f_{1} \theta(y)^{*}=\operatorname{Ind}_{W}(F) x f f_{1} f y^{*}=x f y^{*}={ }_{B_{1}}\langle x, y\rangle
\end{aligned}
$$

by [26, Lemma 2.3.5]. Thus we regard $B$ as a closed subspace of the $B_{2}-B$ equivalence bimodule $B_{1}$ by the map $\theta$. In order to obtain the conclusion, it suffices to show that ${ }_{B_{2}}\left\langle B, B_{1}\right\rangle=B_{2}$ and $\left\langle B, B_{1}\right\rangle_{B}=B$ since the other conditions in Definition 1 clearly hold. Let $x, y, z \in B$. Then

$$
{ }_{B_{2}}\langle x, y f z\rangle={ }_{B_{2}}\langle\theta(x), y f z\rangle={ }_{B_{2}}\left\langle\operatorname{Ind}_{W}(F)^{\frac{1}{2}} x f, y f z\right\rangle=\operatorname{Ind}_{W}(F)^{\frac{1}{2}} x f f_{1} z^{*} f y .
$$

Since $f_{1} z^{*}=z^{*} f_{1},{ }_{B_{2}}\left\langle B, B_{1}\right\rangle=B_{2}$. Also,

$$
\begin{aligned}
\langle x, y f z\rangle_{B} & =\langle\theta(x), y f z\rangle_{B}=\left\langle\operatorname{Ind}_{W}(F)^{\frac{1}{2}} x f, y f z\right\rangle_{B}=F_{1}\left(\operatorname{Ind}_{W}(F)^{\frac{1}{2}} f x^{*} y f z\right) \\
& =F_{1}\left(\operatorname{Ind}_{W}(F)^{\frac{1}{2}} F\left(x^{*} y\right) f z\right)=\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} F\left(x^{*} y\right) z .
\end{aligned}
$$

Hence $\left\langle B, B_{1}\right\rangle_{B}=B$. Therefore, we obtain the conclusion.
Proposition 4.3. With the above notations, we regard $B$ as a closed subspace of $B_{2}$ by the linear map $\theta$ defined in Lemma 4.2 and we suppose that $\operatorname{Ind}_{W}(F) \in A$. Then there is a conditional expectation $G$ from $B_{1}$ onto $B$ with respect to $F$ and $F_{2}$.

Proof. Let $G$ be the linear map from $B_{1}$ onto $B$ defined by

$$
G(x f y)=x F(y) f=\theta\left(\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} x F(y)\right)
$$

for any $x, y \in B$, where we identify $\theta\left(\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} x F(y)\right)$ with $\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} x F(y)$. By routine computations, we can see that $G$ satisfies Conditions (1)-(6) in Definition 2. Indeed, we compute the following:
(1) For any $x_{1}=a f b, y_{1}=a_{1} f b_{1} \in B_{1}, a, b, a_{1}, b_{1} \in B$ and $z \in B$,

$$
\begin{aligned}
G\left(x_{1} f_{1} y_{1} \cdot \theta(z)\right) & =G\left(x_{1} f_{1} y_{1} \cdot \operatorname{Ind}_{W}(F)^{\frac{1}{2}} z f\right)=G\left(x_{1} F_{1}\left(y_{1} \operatorname{Ind}_{W}(F)^{\frac{1}{2}} z f\right)\right) \\
& =G\left(a f b F_{1}\left(a_{1} f b_{1} \operatorname{Ind}_{W}(F)^{\frac{1}{2}} z f\right)\right) \\
& =G\left(\operatorname{Ind}_{W}(F)^{\frac{1}{2}} a f b F_{1}\left(a_{1} F\left(b_{1} z\right) f\right)\right) \\
& =\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} a F\left(b a_{1} F\left(b_{1} z\right)\right) f \\
& =\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} a F\left(b a_{1}\right) F\left(b_{1} z\right) f
\end{aligned}
$$

On the other hand,

$$
\begin{aligned}
F_{2}\left(x_{1} f_{1} y_{1}\right) \cdot z & =\operatorname{Ind}_{W}(F)^{-1} x_{1} y_{1} \cdot z=\operatorname{Ind}_{W}(F)^{-1} a f b a_{1} f b_{1} \cdot z \\
& =\operatorname{Ind}_{W}(F)^{-1} a F\left(b a_{1}\right) f b_{1} \cdot z=\operatorname{Ind}_{W}(F)^{-1} a F\left(b a_{1}\right) F\left(b_{1} z\right) .
\end{aligned}
$$

Since we identify $\theta\left(\operatorname{Ind}_{W}(F)^{-1} a F\left(b a_{1}\right) F\left(b_{1} z\right)\right)$ with $\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} a F\left(b a_{1}\right) F\left(b_{1} z\right) f$, we can see that $G$ satisfies Condition (1) in Definition 2.
(2) For any $a, b, x, y \in B$,

$$
G(a f b \cdot x f y)=G(a f b x f y)=G(a F(b x) f y)=\theta\left(\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} a F(b x) F(y)\right)
$$

On the other hand,

$$
\begin{aligned}
a f b \cdot G(x f y) & =a f b \cdot \operatorname{Ind}_{W}(F)^{-\frac{1}{2}} x F(y)=a F\left(b \operatorname{Ind}_{W}(F)^{-\frac{1}{2}} x F(y)\right) \\
& =\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} a F(b x) F(y)
\end{aligned}
$$

Thus $G$ satisfies Condition (2) in Definition 2.
(3) For any $x, y, z \in B$,

$$
{ }_{B_{2}}\langle G(x f y), \theta(z)\rangle={ }_{B_{2}}\left\langle x F(y) f, \operatorname{Ind}_{W}(F)^{\frac{1}{2}} z f\right\rangle=\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} x F(y) f z^{*} .
$$

On the other hand,

$$
\begin{aligned}
F_{2}\left(B_{2}\langle x f y, \theta(z)\rangle\right) & =F_{2}\left(B_{2}\left\langle x f y, \operatorname{Ind}_{W}(F)^{\frac{1}{2}} z f\right\rangle\right)=F_{2}\left(x f y f_{1} f z^{*} \operatorname{Ind}_{W}(F)^{\frac{1}{2}}\right) \\
& =\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} x f y f z^{*}=\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} x F(y) f z^{*}
\end{aligned}
$$

Thus $G$ satisfies Condition (3) in Definition 2.
(4) For any $b, z \in B$,

$$
G(\theta(z) \cdot b)=G\left(\operatorname{Ind}_{W}(F)^{\frac{1}{2}} z f \cdot b\right)=G\left(\operatorname{Ind}_{W}(F)^{\frac{1}{2}} z f b\right)=\operatorname{Ind}_{W}(F)^{\frac{1}{2}} z F(b) f
$$

On the other hand,

$$
\theta(z) \cdot F(b)=\operatorname{Ind}_{W}(F)^{\frac{1}{2}} z f F(b)=\operatorname{Ind}_{W}(F)^{\frac{1}{2}} z F(b) f
$$

Thus $G$ satisfies Condition (3) in Definition 2.
(5) For any $a \in A, x, y \in B$,

$$
G(a \cdot x f y)=G(a x f y)=a x F(y) f=a \cdot G(x f y)
$$

Thus $G$ satisfies Condition (5) in Definition 2.
(6) For any $x, y, z \in B$,

$$
\begin{aligned}
F\left(\langle x f y, \theta(z)\rangle_{B}\right) & =F\left(F_{1}\left(y^{*} f x^{*} \operatorname{Ind}_{W}(F)^{\frac{1}{2}} z f\right)\right)=F\left(F_{1}\left(y^{*} F\left(x^{*} z\right) \operatorname{Ind}_{W}(F)^{\frac{1}{2}} f\right)\right) \\
& =\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} F\left(y^{*} F\left(x^{*} z\right)\right)=\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} F\left(y^{*}\right) F\left(x^{*} z\right)
\end{aligned}
$$

On the other hand,

$$
\langle G(x f y), \theta(z)\rangle_{B}=\left\langle x F(y) f, \operatorname{Ind}_{W}(F)^{\frac{1}{2}} z f\right\rangle_{B}=\operatorname{Ind}_{W}(F)^{-\frac{1}{2}} F\left(y^{*}\right) F\left(x^{*} z\right)
$$

Thus $G$ satisfies Condition (6) in Definition 2. Therefore, we obtain the conclusion.

## 5. Linking algebras and conditional expectations

Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras, which are strongly Morita equivalent with respect to a $C-D$-equivalence bimodule $Y$ and its closed subspace $X$. We regard $Y$ and $X$ as a full right Hilbert $D$-module and its closed subspace, respectively. Then $Y$ and $X$ satisfy the conditions at the beginning of Section 3. We also note that the full right Hilbert $D$-module $Y \oplus D$ and its closed subspace $X \oplus B$ satisfy Conditions at the beginning of Section 3. Let $L_{X}=\mathbb{B}_{B}(X \oplus B)$ and $L_{Y}=\mathbb{B}_{D}(Y \oplus D)$. By Raeburn and Williams [21, Corollary 3.21], $L_{X}$ and $L_{Y}$ are isomorphic to the linking algebras induced by equivalence bimodules $X$ and $Y$, respectively. We denote the linking algebras by the same symbols $L_{X}$ and $L_{Y}$, respectively. In the same way as in the proof of Brown, Green and Rieffel [4, Theorem 1.1], we obtain the following proposition:

Proposition 5.1. Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras. Then the inclusions $A \subset C$ and $B \subset D$ are strongly Morita equivalent if and only if there is a unital inclusion of unital $C^{*}$-algebras $K \subset L$ and projections in $K$ satisfying that
(1) $p K p \cong A, p L p \cong C$,
(2) $q K q \cong B, q L q \cong D$,
(3) $K p K=K q K=K, L p L=L q L=L, p+q=1_{L}$.

We suppose that there is a conditional expectation $E^{B}$ of Watatani index-finite type from $D$ onto $B$. By Lemma 3.3, there is a right conditional expectation $E^{X}$ from $Y$ onto $X$ with respect to $E^{B}$.

Lemma 5.2. The linear map $E^{X} \oplus E^{B}$ is a right conditional expectation from $Y \oplus D$ onto $X \oplus B$ with respect to $E^{B}$.
Proof. We show that Conditions (1)-(3) in Definition 3 hold.
(1) For any $x \in X, b \in B, d \in D$,
$\left(E^{X} \oplus E^{B}\right)((x \oplus b) \cdot d)=\left(E^{X} \oplus E^{B}\right)((x \cdot d) \oplus b d)=x \cdot E^{B}(d) \oplus b E^{B}(d)=(x \oplus b) \cdot E^{B}(d)$.
(2) For any $b \in B, y \in Y, d \in D$,

$$
\left(E^{X} \oplus E^{B}\right)((y \oplus d) \cdot b)=\left(E^{X} \oplus E^{B}\right)((y \cdot b) \oplus d b)=\left(E^{X}(y) \oplus d\right) \cdot b
$$

(3) For any $x \in X, b \in B, y \in Y, d \in D$,

$$
\begin{aligned}
\left\langle\left(E^{X} \oplus E^{B}\right)(y \oplus d), x \oplus b\right\rangle_{D} & =\left\langle E^{X}(y) \oplus E^{B}(d), x \oplus b\right\rangle_{D} \\
& =\left\langle E^{X}(y), x\right\rangle_{D}+E^{B}(d)^{*} b \\
& =E^{B}\left(\langle y, x\rangle_{D}\right)+E^{B}\left(d^{*} b\right) \\
& =E^{B}\left(\langle y \oplus d, x \oplus b\rangle_{D}\right) .
\end{aligned}
$$

Therefore, Conditions (1)-(3) in Definition 3 hold.
By Proposition 3.5 and Corollary 3.6, there is a conditional expectation $E^{L_{X}}$ of Watatani index-finite type from $L_{Y}$ onto $L_{X}$ such that $E^{X} \oplus E^{B}$ is a conditional expectation from $Y \oplus D$ onto $X \oplus B$ with respect to $E^{L_{X}}$ and $E^{B}$. Since we identify $L_{X}$ and $L_{Y}$ with the linking algebras induced by equivalence bimodules $X$ and $Y$, respectively, we obtain the following proposition:
Proposition 5.3. With the above notations, we can write

$$
E^{L_{X}}\left(\left[\begin{array}{cc}
c & x \\
\widetilde{y} & d
\end{array}\right]\right)=\left[\begin{array}{ll}
\frac{E^{A}(c)}{} & E^{X}(x) \\
\widehat{E^{X}}(y) & E^{B}(d)
\end{array}\right]
$$

for any element $\left[\begin{array}{ll}c & x \\ \widetilde{y} & d\end{array}\right] \in L_{Y}$, where for any $z \in X$, we denote by $\widetilde{z}$ its corresponding element in $\tilde{X}$, the dual Hilbert $C^{*}$-bimodule of $X$.
Proof. Let $\theta_{y \oplus d, z \oplus f}$ be the rank-one operator on $Y \oplus D$ induced by $y \oplus d, z \oplus f \in$ $Y \oplus D$. Then by Definition 2, for any $x \oplus b \in X \oplus B$,

$$
\begin{aligned}
E^{L_{X}}\left(\theta_{y \oplus d, z \oplus f}\right) \cdot(x \oplus b) & =\left(E^{X} \oplus E^{B}\right)\left(\theta_{y \oplus d, z \oplus f}(x \oplus b)\right) \\
& =\left(E^{X} \oplus E^{B}\right)\left(y \oplus d \cdot\langle z \oplus f, x \oplus d\rangle_{D}\right) \\
& =\left(E^{X} \oplus E^{B}\right)\left(y \oplus d \cdot\left(\langle z, x\rangle_{D}+f^{*} b\right)\right) \\
& =E^{X}\left(y \cdot\left(\langle z, x\rangle_{D}+f^{*} b\right)\right) \oplus E^{B}\left(d\left(\langle z, x\rangle_{D}+f^{*} b\right)\right)
\end{aligned}
$$

On the other hand, since we identify $L_{X}$ and $L_{Y}$ with the linking algebras induced by $X$ and $Y$, respectively, by the proof of [21, Corollary 3.21], we regard $\theta_{y \oplus d, z \oplus f}$ as an element $\left[\begin{array}{cc}C\langle y, z\rangle & y \cdot f^{*} \\ z \cdot d^{*} & d f^{*}\end{array}\right]$. Then

$$
\begin{aligned}
{\left[\begin{array}{cc}
E^{A}(c\langle y, z\rangle) & E^{X}\left(y \cdot f^{*}\right) \\
E^{X}\left(z \cdot d^{*}\right) & E^{B}\left(d f^{*}\right)
\end{array}\right]\left[\begin{array}{c}
x \\
b
\end{array}\right] } & =\left[\begin{array}{c}
E^{A}\left({ }_{C}\langle y, z\rangle\right) \cdot x+E^{X}\left(y \cdot f^{*}\right) \cdot b \\
\left\langle E^{X}\left(z \cdot d^{*}\right), x\right\rangle_{D}+E^{B}\left(d f^{*}\right) b
\end{array}\right] \\
& =\left[\begin{array}{c}
E^{X}\left(c\langle y, z\rangle \cdot x+y \cdot f^{*} b\right) \\
E^{B}\left(\left\langle z \cdot d^{*}, x\right\rangle_{D}+d f^{*} b\right)
\end{array}\right] \\
& =E^{L_{X}}\left(\theta_{y \oplus d, z \oplus f}\right) \cdot(x \oplus b) .
\end{aligned}
$$

Therefore, we obtain the conclusion.

Lemma 5.4. With the above notations, let $\left\{\left(u_{i}, u_{i}^{*}\right)\right\}_{i=1}^{n}$ and $\left\{\left(v_{j}, v_{j}^{*}\right)\right\}_{j=1}^{m}$ be any quasi-bases for $E^{A}$ and $E^{B}$, respectively. Then for any $y \in Y$,

$$
y=\sum_{j=1}^{m} E^{X}\left(y \cdot v_{j}\right) \cdot v_{j}^{*}=\sum_{i=1}^{n} u_{i} \cdot E^{X}\left(u_{i}^{*} \cdot y\right)
$$

Proof. By the discussions in Section 2, we may assume the following:

$$
B=p M_{k}(A) p, \quad D=p M_{k}(C) p, \quad X=(1 \otimes f) M_{k}(A) p, \quad Y=(1 \otimes f) M_{k}(C) p
$$

where $k$ is a positive integer, $f=\left[\begin{array}{cccc}1 & 0 & \ldots & 0 \\ 0 & 0 & \ldots & 0 \\ \vdots & \vdots & \ddots & \vdots \\ 0 & 0 & \ldots & 0\end{array}\right]_{k \times k}$ and $p$ is a full projection in
$M_{k}(A)$. Furthermore, we regard $X$ and $Y$ as an $A-p M_{k}(A) p$-equivalence bimodule and a $C-p M_{k}(C) p$-equivalence bimodule in the usual way. Also, we can suppose that

$$
E^{B}=\left.\left(E^{A} \otimes \operatorname{id}_{M_{k}(\mathbb{C})}\right)\right|_{p M_{k}(C) p}, \quad E^{X}=\left.\left(E^{A} \otimes \operatorname{id}_{M_{k}(\mathbb{C})}\right)\right|_{(1 \otimes f) M_{k}(C) p}
$$

respectively. Let $\left\{\left(u_{i}, u_{i}^{*}\right)\right\}_{i=1}^{n}$ be any quasi-basis for $E^{A}$. For any $c \in C, h \in$ $M_{k}(\mathbb{C})$,

$$
\begin{aligned}
\sum_{i=1}^{n} u_{i} \cdot E^{X}\left(u_{i}^{*} \cdot(1 \otimes f)(c \otimes h) p\right) & =\sum_{i=1}^{n} u_{i} \cdot\left(E^{A} \otimes \operatorname{id}_{M_{k}(\mathbb{C})}\right)\left(\left(u_{i}^{*} \otimes f\right)(c \otimes h) p\right) \\
& =\sum_{i=1}^{n} u_{i} \cdot\left(E^{A}\left(u_{i}^{*} c\right) \otimes f h\right) p \\
& =\sum_{i=1}^{n}\left(u_{i} E^{A}\left(u_{i}^{*} c\right) \otimes f h\right) p \\
& =\sum_{i=1}^{n}(c \otimes f h) p=(1 \otimes f)(c \otimes h) p
\end{aligned}
$$

Replacing the left hand side by the right hand side, in the similar way to the above, we can obtain the other equation.

Lemma 5.5. With the above notations, for any $y \in Y$,

$$
\operatorname{Ind}_{W}\left(E^{A}\right) \cdot y=y \cdot \operatorname{Ind}_{W}\left(E^{B}\right)
$$

Proof. By Lemma 5.4, for any $y \in Y$,

$$
\sum_{i, j} u_{i} \cdot E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \cdot v_{j}^{*}=\sum_{j} y \cdot v_{j} v_{j}^{*}=y \cdot \operatorname{Ind}_{W}\left(E^{B}\right)
$$

Similarly

$$
\sum_{i, j} u_{i} \cdot E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \cdot v_{j}^{*}=\operatorname{Ind}_{W}\left(E^{A}\right) \cdot y
$$

Hence, we obtain the conclusion.
Corollary 5.6. With the above notations,

$$
\left\{\left.\left(\left[\begin{array}{cc}
u_{i} & 0 \\
0 & v_{j}
\end{array}\right],\left[\begin{array}{cc}
u_{i} & 0 \\
0 & v_{j}
\end{array}\right]^{*}\right) \right\rvert\, i=1,2, \ldots, n, j=1,2, \ldots, m\right\}
$$

is a quasi-basis for $E^{L_{X}}$ and $\operatorname{Ind}_{W}\left(E^{L_{X}}\right)=\left[\begin{array}{cc}\operatorname{Ind}_{W}\left(E^{A}\right) & 0 \\ 0 & \operatorname{Ind}_{W}\left(E^{B}\right)\end{array}\right]$.

Proof. By Lemma 5.4 and routine computations, we can see that

$$
\left\{\left.\left(\left[\begin{array}{cc}
u_{i} & 0 \\
0 & v_{j}
\end{array}\right],\left[\begin{array}{cc}
u_{i} & 0 \\
0 & v_{j}
\end{array}\right]^{*}\right) \right\rvert\, i=1,2, \ldots, n, j=1,2, \ldots, m\right\}
$$

is a quasi-basis for $E^{L_{X}}$. Hence by the definition of Watatani index, we can see that $\operatorname{Ind}_{W}\left(E^{L_{X}}\right)=\left[\begin{array}{cc}\operatorname{Ind}_{W}\left(E^{A}\right) & 0 \\ 0 & \operatorname{Ind}_{W}\left(E^{B}\right)\end{array}\right]$.

## 6. The upward basic construction

Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras, which are strongly Morita equivalent with respect to a $C-D$-equivalence bimodule $Y$ and its closed subspace $X$. We suppose that there are conditional expectations $E^{A}$ and $E^{B}$ from $C$ and $D$ onto $A$ and $B$, which are of Watatani index-finite type, respectively. Also, we suppose that there is a conditional expectation $E^{X}$ from $Y$ onto $X$ with respect to $E^{A}$ and $E^{B}$. Let $e_{A}$ and $e_{B}$ be the Jones projections for $E^{A}$ and $E^{B}$, respectively and let $C_{1}$ and $D_{1}$ be the $C^{*}$-basic constructions for $E^{A}$ and $E^{B}$, respectively. We regard $C$ and $D$ as a $C_{1}-A$-equivalence bimodule and a $D_{1}-B$-equivalence bimodule in the same way as in Section 4. Let

$$
Y_{1}=C \otimes_{A} X \otimes_{B} \widetilde{D}
$$

where $\widetilde{D}$ is the dual equivalence bimodule of $D$, a $B-D_{1}$-equivalence bimodule. Clearly $Y_{1}$ is a $C_{1}-D_{1}$-equivalence bimodule. Let $E^{Y}$ be the linear map from $Y_{1}$ to $Y$ defined by

$$
E^{Y}(c \otimes x \otimes \widetilde{d})=\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} c \cdot x \cdot d^{*}
$$

for any $c \in C, d \in D, x \in X$. Then $E^{Y}$ is well-defined, clearly. For any $y \in Y$,

$$
E^{Y}\left(\sum_{i=1}^{n} u_{i} \otimes E^{X}\left(u_{i}^{*} \cdot y\right) \otimes \widetilde{1}\right)=\sum_{i=1}^{n} \operatorname{Ind}_{W}\left(E^{A}\right)^{-1} u_{i} \cdot E^{X}\left(u_{i}^{*} \cdot y\right)=\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} \cdot y
$$

by Lemma 5.4. Hence $E^{Y}$ is surjective. Also, we note that

$$
E^{Y}(c \otimes x \otimes \widetilde{d})=\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} c \cdot x \cdot d^{*}=c \cdot x \cdot d^{*} \operatorname{Ind}_{W}\left(E^{B}\right)^{-1}
$$

for any $c \in C, d \in D, x \in X$ by Lemma 5.5. Let $\phi$ be the linear map from $Y$ to $Y_{1}$ defined by

$$
\phi(y)=\sum_{i, j} u_{i} \otimes E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}}
$$

for any $y \in Y$.
Lemma 6.1. With the above notations, we have the following conditions: For any $c \in C, d \in D, y, z \in Y$,
(1) $\phi(c \cdot y)=c \cdot \phi(y)$,
(2) $\phi(y \cdot d)=\phi(y) \cdot d$,
(3) $C_{1}\langle\phi(y), \phi(z)\rangle={ }_{C}\langle y, z\rangle$,
(4) $\langle\phi(y), \phi(z)\rangle_{D_{1}}=\langle y, z\rangle_{D}$.

Proof. Let $c \in C, d \in D, y, z \in Y$. Then

$$
\begin{aligned}
\phi(c \cdot y) & =\sum_{i, j} u_{i} \otimes E^{X}\left(u_{i}^{*} c \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}}=\sum_{i, j, k} u_{i} \otimes E^{X}\left(E^{A}\left(u_{i}^{*} c u_{k}\right) u_{k}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}} \\
& =\sum_{i, j, k} u_{i} E^{A}\left(u_{i}^{*} c u_{k}\right) \otimes E^{X}\left(u_{k}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}}=\sum_{j, k} c u_{k} \otimes E^{X}\left(u_{k}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}} \\
& =c \cdot \phi(y) .
\end{aligned}
$$

Hence we obtain Condition (1). In the similar way to the above, we can obtain Condition (2). Next we show Conditions (3) and (4).

$$
\begin{aligned}
C_{1}\langle\phi(y), \phi(z)\rangle & =\sum_{i, j, k, l} C_{1}\left\langle u_{i} \otimes E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}}, u_{k} \otimes E^{X}\left(u_{k}^{*} \cdot z \cdot v_{l}\right) \otimes \widetilde{v_{l}}\right\rangle \\
& =\sum_{i, j, k, l} C_{1}\left\langle u_{i A}\left\langle E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}}, E^{X}\left(u_{k}^{*} \cdot z \cdot v_{l}\right) \otimes \widetilde{v_{l}}\right\rangle, u_{k}\right\rangle \\
& =\sum_{i, j, k, l} u_{i A}\left\langle E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}}, E^{X}\left(u_{k}^{*} \cdot z \cdot v_{l}\right) \otimes \widetilde{\left.v_{l}\right\rangle e_{A} u_{k}^{*}}\right. \\
& =\sum_{i, j, k, l} u_{i A}\left\langle E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \cdot\left\langle v_{j}, v_{l}\right\rangle_{B}, E^{X}\left(u_{k}^{*} \cdot z \cdot v_{l}\right)\right\rangle e_{A} u_{k}^{*} \\
& =\sum_{i, j, k, l} u_{i A}\left\langle E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \cdot E^{B}\left(v_{j}^{*} v_{l}\right), E^{X}\left(u_{k}^{*} \cdot z \cdot v_{l}\right)\right\rangle e_{A} u_{k}^{*} \\
& =\sum_{i, j, k, l} u_{i A}\left\langle E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j} E^{B}\left(v_{j}^{*} v_{l}\right)\right), E^{X}\left(u_{k}^{*} \cdot z \cdot v_{l}\right)\right\rangle e_{A} u_{k}^{*} \\
& =\sum_{i, k, l} u_{i A}\left\langle E^{X}\left(u_{i}^{*} \cdot y \cdot v_{l}\right), E^{X}\left(u_{k}^{*} \cdot z \cdot v_{l}\right)\right\rangle e_{A} u_{k}^{*} \\
& =\sum_{i, k, l} u_{i} E^{A}\left({ }_{C}\left\langle u_{i}^{*} \cdot y \cdot v_{l}, E^{X}\left(u_{k}^{*} \cdot z \cdot v_{l}\right)\right\rangle\right) e_{A} u_{k}^{*} \\
& =\sum_{i, k, l} u_{i} E^{A}\left(u_{i}^{*}\left\langle\left\langle y \cdot v_{l}, E^{X}\left(u_{k}^{*} \cdot z \cdot v_{l}\right)\right\rangle\right) e_{A} u_{k}^{*}\right. \\
& =\sum_{k, l} C^{C}\left\langle y \cdot v_{l}, E^{X}\left(u_{k}^{*} \cdot z \cdot v_{l}\right)\right\rangle e_{A} u_{k}^{*} \\
& =\sum_{k, l} C_{C}\left\langle y, E^{X}\left(u_{k}^{*} \cdot z \cdot v_{l}\right) \cdot v_{l}^{*}\right\rangle e_{A} u_{k}^{*} \\
& =\sum_{k}{ }_{C}\left\langle y, u_{k}^{*} \cdot z\right\rangle e_{A} u_{k}^{*} \\
& =\sum_{k}{ }_{C}\langle y, z\rangle u_{k} e_{A} u_{k}^{*} \\
& ={ }_{C}\langle y, z\rangle .
\end{aligned}
$$

Hence we obtain Condition (3). Similarly we obtain Condition (4).

By the above lemma, we can identify $Y$ with a closed subspace of $Y_{1}$ satisfying Conditions (1), (2) in Definition 1 except the conditions that ${ }_{C}\left\langle Y_{1}, Y\right\rangle=C$ and $\left\langle Y_{1}, Y\right\rangle_{D}=D$.

Lemma 6.2. With the above, we identify $Y$ with a closed subspace of $Y_{1}$ by the linear map $\phi$. Then $C_{1}\left\langle Y_{1}, Y\right\rangle=C_{1}$ and $\left\langle Y_{1}, Y\right\rangle_{D_{1}}=D_{1}$.

Proof. Let $c \otimes x \otimes \widetilde{d} \in Y_{1}$ and $y \in Y$. Since $\phi(y)=\sum_{i, j} u_{i} \otimes E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}}$,

$$
\begin{aligned}
C_{1}\langle c \otimes x \otimes \tilde{d}, \phi(y)\rangle & =\sum_{i, j} C_{1}\left\langle c \otimes x \otimes \widetilde{d}, u_{i} \otimes E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}}\right\rangle \\
& =\sum_{i, j} C_{1}\left\langle c \cdot{ }_{A}\left\langle x \otimes \widetilde{d}, E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}}\right\rangle, u_{i}\right\rangle \\
& =\sum_{i, j} C_{1}\left\langle c \cdot{ }_{A}\left\langle x \cdot E^{B}\left(d^{*} v_{j}\right), E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right)\right\rangle, u_{i}\right\rangle \\
& =\sum_{i, j} c_{A}\left\langle x \cdot E^{B}\left(d^{*} v_{j}\right), E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right)\right\rangle e_{A} u_{i}^{*} \\
& =\sum_{i, j} c e_{A}\left\langle x \cdot E^{B}\left(d^{*} v_{j}\right), E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right)\right\rangle u_{i}^{*} \\
& =\sum_{i, j} c e_{A}{ }_{C}\left\langle x \cdot E^{B}\left(d^{*} v_{j}\right), u_{i} \cdot E\left(u_{i}^{*} \cdot y \cdot v_{j}\right)\right\rangle \\
& =\sum_{j} c e_{A C}\left\langle x \cdot E^{B}\left(d^{*} v_{j}\right), y \cdot v_{j}\right\rangle \\
& =\sum_{j} c e_{A}\left\langle x \cdot E^{B}\left(d^{*} v_{j}\right) v_{j}^{*},, y\right\rangle \\
& =c e_{A}\left\langle x \cdot d^{*}, y\right\rangle=c e_{A}\langle x, y \cdot d\rangle .
\end{aligned}
$$

Since ${ }_{C}\langle X, Y\rangle=C$, we obtain that ${ }_{C_{1}}\left\langle Y_{1}, Y\right\rangle=C_{1}$. Also, since $\langle X, Y\rangle_{D}=D$, we obtain that $\left\langle Y_{1}, Y\right\rangle_{D_{1}}=D_{1}$ in the same way as above.

By Lemmas 6.1 and 6.2, we obtain the following corollary:
Corollary 6.3. With the above notations, the inclusions $C \subset C_{1}$ and $D \subset D_{1}$ are strongly Morita equivalent with respect to the $C_{1}-D_{1}$-equivalence bimodule $Y_{1}$ and its closed subspace $Y$.

Let $E^{C}$ and $E^{D}$ be the dual conditional expectations of $E^{A}$ and $E^{B}$, respectively.
Lemma 6.4. With the above notations, $E^{Y}$ is a conditional expectation from $Y_{1}$ onto $Y$ with respect to $E^{C}$ and $E^{D}$.

Proof. We show that Conditions (1)-(6) in Definition 2 hold. We note that we identify $Y$ with $\phi(Y) \subset Y_{1}$.
(1) For any $c_{1}, c_{2} \in C, y \in Y$,

$$
\begin{aligned}
E^{Y}\left(c_{1} e_{A} c_{2} \cdot y\right) & =\sum_{i, j} E^{Y}\left(c_{1} e_{A} c_{2} \cdot u_{i} \otimes E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}}\right) \\
& =\sum_{i, j} E^{Y}\left(c_{1} E^{A}\left(c_{2} u_{i}\right) \otimes E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}}\right) \\
& =\sum_{i, j} \operatorname{Ind}_{W}\left(E^{A}\right)^{-1} c_{1} E^{A}\left(c_{2} u_{i}\right) \cdot E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \cdot v_{j}^{*} \\
& =\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} c_{1} c_{2} \cdot y=E^{C}\left(c_{1} e_{A} c_{2}\right) \cdot y
\end{aligned}
$$

(2) For any $c_{1}, c_{2} \in C, x \in X, d \in D$,

$$
\begin{aligned}
E^{Y}\left(c_{1} \cdot c_{2} \otimes x \otimes \widetilde{d}\right) & =E^{Y}\left(c_{1} c_{2} \otimes x \otimes \widetilde{d}\right)=\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} c_{1} c_{2} \cdot x \cdot d^{*} \\
& =c_{1} \cdot E^{Y}\left(c_{2} \otimes x \otimes \widetilde{d}\right)
\end{aligned}
$$

(3) By the proof of Lemma 6.2, for any $c \in C, d \in D, x \in X, y \in Y$,

$$
\begin{aligned}
E^{C}\left({C_{1}}_{1}\langle c \otimes x \otimes \widetilde{d}, y\rangle\right) & =\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} c_{C}\left\langle x \cdot d^{*}, y\right\rangle \\
& =\operatorname{Ind}_{W}\left(E^{A}\right)^{-1}{ }_{C}\left\langle c \cdot x \cdot d^{*}, y\right\rangle={ }_{C_{1}}\left\langle E^{Y}(c \otimes x \otimes \widetilde{d}), y\right\rangle .
\end{aligned}
$$

(4) By Lemma 5.5, we can see that

$$
E^{Y}\left(y \cdot d_{1} e_{B} d_{2}\right)=y \cdot E^{D}\left(d_{1} e_{B} d_{2}\right)
$$

for any $d_{1}, d_{2} \in D, y \in Y$ in the same way as in the proof of Condition (1).
(5) In the same way as in the proof of Condition (2), we can see that

$$
E^{Y}\left(c \otimes x \otimes \widetilde{d}_{1} \cdot d_{2}\right)=E^{Y}\left(c \otimes x \otimes \widetilde{d}_{1}\right) \cdot d_{2}
$$

for any $c \in C, d_{1}, d_{2} \in D, x \in X$.
(6) By Lemma 5.5 we can see that

$$
E^{B}\left(\langle c \otimes x \otimes \tilde{d}, y\rangle_{D_{1}}=\left\langle E^{Y} c \otimes x \otimes \tilde{d}\right), y\right\rangle_{D_{1}}
$$

for any $c \in C, d \in D, x \in X, y \in Y$. Therefore we obtain the conclusion.
Definition 4. In the above situation, $Y_{1}$ is called the upward basic construction of $Y$ for $E^{X}$. Also, $E^{Y}$ is called the dual conditional expectation of $E^{X}$.

Remark 6.5. The linear map $\phi$ from $Y$ to $Y_{1}$ defined in the above is independent of the choice of quasi-bases $\left\{\left(u_{i}, u_{i}^{*}\right)\right\}$ and $\left\{\left(v_{j}, v_{j}^{*}\right)\right\}$ for $E^{A}$ and $E^{B}$, respectively. Indeed, let $\left\{\left(w_{i}, w_{i}^{*}\right)\right\}$ and $\left\{\left(z_{j}, z_{j}^{*}\right)\right\}$ be another pair of quasi-bases for $E^{A}$ and $E^{B}$, respectively. Then for any $y \in Y$,

$$
\begin{aligned}
\sum_{i, j} w_{i} \otimes E^{X}\left(w_{i}^{*} \cdot y \cdot z_{j}\right) \otimes \widetilde{z_{j}} & =\sum_{i, j, k, l} u_{k} E^{A}\left(u_{k}^{*} w_{i}\right) \otimes E^{X}\left(w_{i}^{*} \cdot y \cdot z_{j}\right) \otimes\left[v_{l} E^{B}\left(v_{l}^{*} z_{j}\right) \widetilde{ }\right. \\
& =\sum_{i, j, k, l} u_{k} \otimes E^{X}\left(E^{A}\left(u_{k}^{*} w_{i}\right) w_{i}^{*} \cdot y \cdot z_{j}\right) \otimes E^{B}\left(z_{j}^{*} v_{l}\right) \cdot \widetilde{v_{l}} \\
& =\sum_{j, k, l} u_{k} \otimes E^{X}\left(u_{k}^{*} \cdot y \cdot z_{j} E^{B}\left(z_{j}^{*} v_{l}\right)\right) \otimes \widetilde{v_{l}} \\
& =\sum_{k . l} u_{k} \otimes E^{X}\left(u_{k}^{*} \cdot y \cdot v_{l}\right) \otimes \widetilde{v_{l}}=\phi(y)
\end{aligned}
$$

Next, we shall show that the upward basic construction for equivalence bimodules is unique in a certain sense.

Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras as above. Also, let $E^{A}, E^{B}, E^{X}$ and $C_{1}, D_{1}$ be as above.

Lemma 6.6. With the above notations, $\operatorname{Ind}_{W}\left(E^{A}\right) \in A$ if and only if $\operatorname{Ind}_{W}\left(E^{B}\right) \in$ $B$.

Proof. We assume that $\operatorname{Ind}_{W}\left(E^{A}\right) \in A$. By the discussions before Lemma 2.6, we may assume that

$$
B=p M_{k}(A) p, \quad D=p M_{k}(C) p,\left.\quad E^{B}\left(E^{A} \otimes \operatorname{id}_{M_{k}(\mathbb{C})}\right)\right|_{p M_{k}(C) p},
$$

where $k \in \mathbb{N}$ and $p$ is a projection in $M_{k}(A)$ satisfying that $M_{k}(A) p M_{k}(A)=M_{k}(A)$ and $M_{k}(C) p M_{k}(C)=M_{k}(C)$. Then by the discussions before Lemma 2.6,

$$
\operatorname{Ind}_{W}\left(E^{B}\right)=\left(\operatorname{Ind}_{W}\left(E^{A}\right) \otimes I_{k}\right) p
$$

Since $\operatorname{Ind}_{W}\left(E^{A}\right) \in A, \operatorname{Ind}_{W}\left(E^{B}\right) \in p M_{k}(A) p=B$. Thus, we obtain the conclusion.

Let $W$ be a $C_{1}-D_{1}$-equivalence bimodule. We suppose that $\operatorname{Ind}_{W}\left(E^{A}\right) \in A$. Then $\operatorname{Ind}_{W}\left(E^{B}\right) \in B$ by Lemma 6.6. Also, we suppose that $Y$ is included in $W$ as its closed subspace and that the inclusions $C \subset C_{1}$ and $D \subset D_{1}$ are strongly Morita equivalent with respect to $W$ and its closed subspace $Y$. Furthermore, we suppose that there is a conditional expectation $F^{Y}$ from $W$ onto $Y$ with respect to $E^{C}$ and $E^{D}$ satisfying that

$$
\begin{equation*}
F^{Y}\left(e_{A} \cdot y \cdot e_{B}\right)=\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} \cdot E^{X}(y) \tag{*}
\end{equation*}
$$

for any $y \in Y$, where $e_{A}$ and $e_{B}$ are the Jones projections for $E^{A}$ and $E^{B}$, respectively. We note that in Lemma 6.9, we shall show that the conditional expectation $E^{Y}$ from $Y_{1}$ onto $Y$ with respect to $E^{C}$ and $E^{D}$ satisfies that

$$
E^{Y}\left(e_{A} \cdot y \cdot e_{B}\right)=\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} \cdot E^{X}(y)
$$

for any $y \in Y$. We show that there is a $C_{1}-D_{1}$-equivalence bimodule isomorphism $\theta$ from $W$ onto $Y_{1}$ such that

$$
F^{Y}=E^{Y} \circ \theta
$$

Let $\left\{\left(u_{i}, u_{i}^{*}\right)\right\}_{i=1}^{n}$ and $\left\{\left(v_{j}, v_{j}^{*}\right)\right\}_{j=1}^{m}$ be quasi-bases for $E^{A}$ and $E^{B}$, respectively and let $\left\{\left(w_{i}, w_{i}^{*}\right)\right\}_{i=1}^{n}$ and $\left\{\left(z_{j}, z_{j}^{*}\right)\right\}_{j=1}^{m}$ be their dual quasi-bases for $E^{C}$ and $E^{D}$ defined by

$$
\begin{aligned}
w_{i} & =u_{i} e_{A} \operatorname{Ind}_{W}\left(E^{A}\right)^{\frac{1}{2}},(i=1,2, \ldots, n), \\
z_{j} & =v_{j} e_{B} \operatorname{Ind}_{W}\left(E^{B}\right)^{\frac{1}{2}},(j=1,2 \ldots, m),
\end{aligned}
$$

respectively. Let $\theta$ be the map from $W$ to $Y_{1}$ defined by

$$
\begin{aligned}
\theta(y) & =\operatorname{Ind}_{W}\left(E^{A}\right) \sum_{i, j} u_{i} \otimes E^{X}\left(F^{Y}\left(e_{A} u_{i}^{*} \cdot y \cdot v_{j} e_{B}\right)\right) \otimes \widetilde{v_{j}} \\
& =\sum_{i, j} u_{i} \otimes E^{X}\left(F^{Y}\left(e_{A} u_{i}^{*} \cdot y \cdot v_{j} e_{B}\right)\right) \otimes \widetilde{v_{j}} \cdot \operatorname{Ind}_{W}\left(E^{B}\right) .
\end{aligned}
$$

for any $y \in W$. Clearly $\theta$ is a linear map from $W$ to $Y_{1}$.
Lemma 6.7. With the above notations, for any $c_{1}, c_{2} \in C, d_{1}, d_{2} \in D$ and $y \in W$,

$$
\theta\left(c_{1} e_{A} c_{2} \cdot y\right)=c_{1} e_{A} c_{2} \cdot \theta(y), \quad \theta\left(y \cdot d_{1} e_{B} d_{2}\right)=\theta(y) \cdot d_{1} e_{B} d_{2}
$$

Proof. For any $c_{1}, c_{2} \in C$ and $y \in W$,

$$
\begin{aligned}
\theta\left(c_{1} e_{A} c_{2} \cdot y\right) & =\operatorname{Ind}_{W}\left(E^{A}\right) \sum_{i, j} u_{i} \otimes E^{X}\left(F^{Y}\left(E^{A}\left(u_{i}^{*} c_{1}\right) e_{A} c_{2} \cdot y \cdot v_{j} e_{B}\right)\right) \otimes \widetilde{v_{j}} \\
& =\operatorname{Ind}_{W}\left(E^{A}\right) \sum_{i, j} u_{i} E^{A}\left(u_{i}^{*} c_{1}\right) \otimes E^{X}\left(F^{Y}\left(e_{A} c_{2} \cdot y \cdot v_{j} e_{B}\right)\right) \otimes \widetilde{v_{j}} \\
& =\operatorname{Ind}_{W}\left(E^{A}\right) \sum_{i, j} c_{1} \otimes E^{X}\left(F^{Y}\left(e_{A} E^{A}\left(c_{2} u_{i}\right) u_{i}^{*} \cdot y \cdot v_{j} e_{B}\right)\right) \otimes \widetilde{v_{j}} \\
& =\operatorname{Ind}_{W}\left(E^{A}\right) \sum_{i, j} c_{1} e_{A} c_{2} \cdot u_{i} \otimes E^{X}\left(F^{Y}\left(e_{A} u_{i}^{*} \cdot y \cdot v_{j} e_{B}\right)\right) \otimes \widetilde{v_{j}} \\
& =c_{1} e_{A} c_{2} \cdot \theta(y)
\end{aligned}
$$

Similarly we can see that $\theta\left(y \cdot d_{1} e_{B} d_{2}\right)=\theta(y) \cdot d_{1} e_{B} d_{2}$ for any $d_{1}, d_{2} \in D$ and $y \in W$. Therefore, we obtain the conclusion.

Lemma 6.8. With the above notations, $\theta$ is surjective.

Proof. By Lemma 6.7 and Condition $(*)$, for any $c \in C, d \in D$ and $x \in X$

$$
\begin{aligned}
\theta\left(c e_{A} \cdot x \cdot e_{B} d^{*}\right) & =c e_{A} \cdot \theta(x) \cdot e_{B} d^{*} \\
& =\sum_{i, j} c e_{A} \cdot u_{i} \otimes E^{X}\left(u_{i}^{*} \cdot x \cdot v_{j}\right) \otimes \widetilde{v_{j}} \cdot e_{B} d^{*} \\
& =\sum_{i, j} c \otimes E^{X}\left(E^{A}\left(u_{i}\right) u_{i}^{*} \cdot x \cdot v_{j} E^{B}\left(v_{j}^{*}\right)\right) \otimes \widetilde{d}=c \otimes x \otimes \widetilde{d} .
\end{aligned}
$$

Hence $\theta$ is surjective.

Next, we show that $\theta$ preserves the both-sided inner products.
Lemma 6.9. For any $y \in Y$,

$$
\begin{aligned}
& e_{A} \cdot y \cdot e_{B}=e_{A} \cdot \phi(y) \cdot e_{B}=e_{A} \cdot E^{X}(y)=E^{X}(y) \cdot e_{B} \\
& E^{Y}\left(e_{A} \cdot y \cdot e_{B}\right)=\operatorname{Ind}_{W}(A)^{-1} \cdot E^{X}(y)=E^{X}(y) \cdot \operatorname{Ind}_{W}(B)^{-1} .
\end{aligned}
$$

Proof. For any $y \in Y$,

$$
\begin{aligned}
e_{A} \cdot y \cdot e_{B} & =e_{A} \cdot \sum_{i, j} u_{i} \otimes E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}} \cdot e_{B} \\
& =\sum_{i, j} 1 \otimes E^{X}\left(E^{A}\left(u_{i}\right) u_{i}^{*} \cdot y \cdot v_{j} E^{B}\left(v_{j}^{*}\right)\right) \otimes \widetilde{1}=1 \otimes E^{X}(y) \otimes \widetilde{1}
\end{aligned}
$$

Also, by the similar computations to the above, for any $y \in Y$

$$
e_{A} \cdot E^{X}(y)=e_{A} \cdot \phi\left(E^{X}(y)\right)=E^{X}(y) \cdot e_{B}=1 \otimes E^{X}(y) \otimes \widetilde{1}
$$

Furthermore,

$$
\begin{aligned}
E^{Y}\left(e_{A} \cdot y \cdot e_{B}\right) & =E^{Y}\left(e_{A} \cdot E^{X}(y)\right)=E^{C}\left(e_{A}\right) \cdot E^{X}(y) \\
& =\operatorname{Ind}_{W}(A)^{-1} \cdot E^{X}(y)=E^{X}(y) \cdot \operatorname{Ind}_{W}(B)^{-1}
\end{aligned}
$$

by Lemma 5.5. Thus, we obtain the conclusion.

Lemma 6.10. With the above notations, $\theta$ preserves the both-sided inner products.
Proof. Let $y_{1}, y_{2} \in W$. Then

$$
\theta\left(y_{1}\right)=\operatorname{Ind}_{W}\left(E^{A}\right) \sum_{i, j} u_{i} \otimes x_{1} \otimes \widetilde{v_{j}}, \quad \theta\left(y_{2}\right)=\operatorname{Ind}_{W}\left(E^{A}\right) \sum_{i_{1}, j_{1}} u_{i_{1}} \otimes x_{2} \otimes \widetilde{v_{j_{1}}},
$$

where

$$
x_{1}=E^{X}\left(F^{Y}\left(e_{A} u_{i}^{*} \cdot y_{1} \cdot v_{j} e_{B}\right)\right), \quad x_{22}=E^{X}\left(F^{Y}\left(e_{A} u_{i_{1}}^{*} \cdot y_{2} \cdot v_{j_{1}} e_{B}\right)\right) .
$$

Hence by Lemma 6.9,

$$
\begin{aligned}
& C_{1}\left\langle\theta\left(y_{1}\right), \theta\left(y_{2}\right)\right\rangle=\operatorname{Ind}_{W}\left(E^{A}\right)^{2} \sum_{i, j, i_{1}, j_{1}} C_{1}\left\langle u_{i} \otimes x_{1} \otimes \widetilde{v_{j}}, u_{i_{1}} \otimes x_{2} \otimes \widetilde{v_{j_{1}}}\right\rangle \\
& =\operatorname{Ind}_{W}\left(E^{A}\right)^{2} \sum_{i, j, i_{1}, j_{1}} C_{1}\left\langle u_{i}\left\langle x_{1} \otimes \widetilde{v_{j}}, x_{2} \otimes \widetilde{v_{j_{1}}}\right\rangle, u_{i_{1}}\right\rangle \\
& =\operatorname{Ind}_{W}\left(E^{A}\right)^{2} \sum_{i, j, i_{1}, j_{1}} C_{1}\left\langle u_{i}\left\langle x_{1} \cdot{ }_{B}\left\langle\widetilde{v_{j}}, \widetilde{v_{j_{1}}}\right\rangle, x_{2}\right\rangle, u_{i_{1}}\right\rangle \\
& =\operatorname{Ind}_{W}\left(E^{A}\right)^{2} \sum_{i, j, i_{1}, j_{1}} C_{1}\left\langle u_{i A}\left\langle x_{1} \cdot\left\langle v_{j}, v_{j_{1}}\right\rangle_{B}, x_{2}\right\rangle, u_{i_{1}}\right\rangle \\
& =\operatorname{Ind}_{W}\left(E^{A}\right)^{2} \sum_{i, j, i_{1}, j_{1}} C_{1}\left\langle u_{i}\left\langle x_{1} \cdot E^{B}\left(v_{j}^{*} v_{j_{1}}\right), x_{2}\right\rangle, u_{i_{1}}\right\rangle \\
& =\operatorname{Ind}_{W}\left(E^{A}\right)^{2} \sum_{i, j, i_{1}, j_{1}} u_{i} e_{A}{ }_{A}\left\langle x_{1} \cdot E^{B}\left(v_{j}^{*} v_{j_{1}}\right), x_{2}\right\rangle u_{i_{1}}^{*} \\
& =\operatorname{Ind}_{W}\left(E^{A}\right)^{2} \\
& \times \sum_{i, i_{1}, j_{1}} u_{i} e_{A}{ }_{A}\left\langle E^{X}\left(F^{Y}\left(e_{A} u_{i}^{*} \cdot y_{1} \cdot v_{j_{1}} e_{B}\right)\right), E^{X}\left(F^{Y}\left(e_{A} u_{i_{1}}^{*} \cdot y_{2} \cdot v_{j_{1}} e_{B}\right)\right)\right\rangle u_{i_{1}}^{*} \\
& =\operatorname{Ind}_{W}\left(E^{A}\right)^{2} \\
& \times \sum_{i, i_{1}, j_{1}} u_{i} C_{1}\left\langle e_{A} \cdot F^{Y}\left(e_{A} u_{i}^{*} \cdot y_{1} \cdot v_{j_{1}} e_{B}\right) \cdot e_{B}, e_{A} \cdot F^{Y}\left(e_{A} u_{i_{1}}^{*} \cdot y_{2} \cdot v_{j_{1}} e_{B}\right) \cdot e_{B}\right\rangle u_{i_{1}}^{*} \\
& =\operatorname{Ind}_{W}\left(E^{A}\right)^{2} \\
& \times \sum_{i, i_{1}, j_{1}} C_{1}\left\langle u_{i} e_{A} \cdot F^{Y}\left(e_{A} u_{i}^{*} \cdot y_{1} \cdot v_{j_{1}} e_{B}\right) \cdot e_{B}, u_{i_{1}} e_{A} \cdot F^{Y}\left(e_{A} u_{i_{1}}^{*} \cdot y_{2} \cdot v_{j_{1}} e_{B}\right) \cdot e_{B}\right\rangle \\
& =\sum_{i, i_{1}, j_{1}} C_{1}\left\langle w_{i} \cdot F^{Y}\left(w_{i}^{*} \cdot y_{1} \cdot v_{j_{1}} e_{B}\right) \cdot e_{B}, w_{i_{1}} \cdot F^{Y}\left(w_{i_{1}}^{*} \cdot y_{2} \cdot v_{j_{1}} e_{B}\right) \cdot e_{B}\right\rangle \\
& =\sum_{j_{1}} C_{1}\left\langle y_{1} \cdot v_{j_{1}} e_{B}, y_{2} \cdot v_{j_{1}} e_{B}\right\rangle=\sum_{j_{1}} C_{1}\left\langle y_{1} \cdot v_{j_{1}} e_{B} v_{j_{1}}^{*}, y_{2}\right\rangle=C_{1}\left\langle y_{1}, y_{2}\right\rangle .
\end{aligned}
$$

Also, by Lemma 6.9 , we ca see that $\left\langle\theta\left(y_{1}\right), \theta\left(y_{2}\right)\right\rangle_{D_{1}}=\left\langle y_{1}, y_{2}\right\rangle_{D_{1}}$ in the same way as in the above. Therefore, we obtain the conclusion.

Proposition 6.11. With the above notations, $\theta$ is a $C_{1}-D_{1}$-equivalence bimodule isomorphism from $W$ onto $Y_{1}$ such that $F^{Y}=E^{Y} \circ \theta$.
Proof. By Lemmas 6.7, 6.8 and 6.10, we have only to show that $F^{Y}=E^{Y} \circ \theta$. For any $y \in W$,

$$
\begin{aligned}
\left(E^{Y} \circ \theta\right)(y) & =\sum_{i, j} u_{i} \cdot E^{X}\left(F^{Y}\left(e_{A} u_{i}^{*} \cdot y \cdot v_{j} e_{B}\right)\right) \cdot v_{j}^{*} \\
& =\operatorname{Ind}_{W}\left(E^{A}\right) \sum_{i, j} u_{i} \cdot F^{Y}\left(e_{A} \cdot F^{Y}\left(e_{A} u_{i}^{*} \cdot y \cdot v_{j} e_{B}\right) \cdot e_{B}\right) \cdot v_{j}^{*} \\
& =\operatorname{Ind}_{W}\left(E^{A}\right) \sum_{i, j} F^{Y}\left(u_{i} e_{A} \cdot F^{Y}\left(e_{A} u_{i}^{*} \cdot y \cdot v_{j} e_{B}\right) \cdot e_{B} v_{j}^{*}\right) \\
& =\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} \sum_{i, j} F^{Y}\left(w_{i} \cdot F^{Y}\left(w_{i}^{*} \cdot y \cdot z_{j}\right) \cdot z_{j}^{*}\right) \\
& =\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} \sum_{j} F^{Y}\left(y \cdot z_{j} z_{j}^{*}\right) \\
& =F^{Y}(y)
\end{aligned}
$$

by Condition $(*)$ and Lemma 5.5. Therefore, we obtain the conclusion.
Summing up the above discussions, we obtain the following theorem:
Theorem 6.12. Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras. Let $E^{A}$ and $E^{B}$ be conditional expectations from $C$ and $D$ onto $A$ and $B$ of Watatani index-finite type, respectively. Let $E^{X}$ be a conditional expectation from $Y$ onto $X$ with respect to $E^{A}$ and $E^{B}$. Let $C_{1}$ and $D_{1}$ be the $C^{*}$-basic constructions and $e_{A}$ and $e_{B}$ the Jones projections for $E^{A}$ and $E_{B}$, respectively. We suppose that the Watatani index, $\operatorname{Ind}_{W}\left(E^{A}\right)$ is in $A$. Let $W$ be a $C_{1}-D_{1}$-equivalence bimodule satisfying that $Y$ is included in $W$ as its closed subspace and that the inclusions $C \subset C_{1}$ and $D \subset D_{1}$ are strongly Morita equivalent to with respect to $W$ and its closed subspace $Y$. Also we suppose that there is a conditional expectation $F^{Y}$ from $W$ onto $Y$ with respect to $E^{C}$ and $E^{D}$ satisfying that

$$
F^{Y}\left(e_{A} \cdot y \cdot e_{B}\right)=\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} \cdot E^{X}(y)
$$

for any $y \in Y$, where $E^{C}$ and $E^{D}$ are the dual conditional expectations from $C_{1}$ and $D_{1}$ onto $C$ and $D$ for $E^{A}$ and $E^{B}$, respectively. Then there is a $C_{1}-D_{1}$-equivalence bimodule isomorphism $\theta$ from $W$ onto $Y_{1}$ such that $F^{Y}=E^{Y} \circ \theta$, where $Y_{1}$ is the upward basic construction of $Y$ for $E^{X}$ and $E^{Y}$ is the dual conditional expectation of $E^{X}$.

## 7. Duality

In this section, we shall present a certain duality theorem for inclusions of equivalence bimodules.

Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras, which are strongly Morita equivalent with respect to a $C-D$-equivalence bimodule $Y$ and its closed subspace $X$. Let $E^{A}$ and $E^{B}$ be conditional expectations of Watatani indexfinite type from $C$ and $D$ onto $A$ and $B$, respectively. Let $E^{X}$ be a conditional expectation from $Y$ onto $X$ with respect to $E^{A}$ and $E^{B}$. Let $C_{1}$ and $D_{1}$ be the $C^{*}$-basic constructions for $E^{A}$ and $E^{B}$ and $e_{A}$ and $e_{B}$ the Jones projections for $E^{A}$ and $E^{B}$, respectively. Let $Y_{1}$ be the upward basic construction for $E^{X}$ and let $E^{C}, E^{D}$ and $E^{Y}$ be the dual conditional expectations from $C_{1}, D_{1}$ and $Y_{1}$ onto $C$, $D$ and $Y$, respectively. Furthermore, let $C_{2}$ and $D_{2}$ be the $C^{*}$-basic constructions for $E^{C}$ and $E^{D}$, respectively and $e_{C}$ and $e_{D}$ the Jones projections for $E^{C}$ and $E^{D}$, respectively. Let $Y_{2}$ be the upward basic construction for $E^{Y}$ and let $E^{C_{1}}, E^{D_{1}}$ and $E^{Y_{1}}$ be the dual conditional expectations from $C_{2}, D_{2}$ and $Y_{2}$ onto $C_{1}, D_{1}$ and $Y_{1}$, respectively. Let $\left\{\left(u_{i}, u_{i}^{*}\right)\right\}_{i=1}^{k}$ and $\left\{\left(v_{i}, v_{i}^{*}\right)\right\}_{i=1}^{k_{1}}$ be quasi-bases for $E^{A}$ and $E^{B}$, respectively. We note that we can assume that $k=k_{1}$.

We suppose that $\operatorname{Ind}_{W}\left(E^{A}\right) \in A$. Then $\operatorname{Ind}_{W}\left(E^{B}\right) \in B$ by Lemma 5.5. By Proposition 4.3, the inclusions $C_{1} \subset C_{2}$ and $A \subset C$ are strongly Morita equivalent with respect to the $C_{2}-C$-equivalence bimodule $C_{1}$ and its closed subspace $C$. Also, there is a conditional expectation $G$ from $C_{1}$ onto $C$ with respect to $E^{C}$ and $E^{A}$. Let $p=\left[E^{A}\left(u_{i}^{*} u_{j}\right)\right]_{i, j=1}^{k}$. Then by the discussions in Section $2, p$ is a full projection in $M_{k}(A)$. Let $\Psi_{C_{1}}$ be the map from $C_{1}$ to $M_{k}(A)$ defined by

$$
\Psi_{C_{1}}\left(c_{1} e_{A} c_{1}\right)=\left[E^{A}\left(u_{i}^{*} c_{1}\right) E^{A}\left(c_{2} u_{j}\right)\right]_{i, j=1}^{k}
$$

for any $c_{1}, c_{2} \in C$. Then by the discussions in Section $2, \Psi_{C_{1}}$ is an isomorphism of $C_{1}$ onto $p M_{k}(A) p$. Let $\Psi_{C_{2}}$ be the map from $C_{2}$ to $M_{k}(C)$ defined by

$$
\begin{aligned}
\Psi_{C_{2}}\left(c_{1} e_{C} c_{2}\right) & =\left[E^{C}\left(w_{i}^{*} c_{1}\right) E^{C}\left(c_{2} w_{j}\right)\right]_{i, j=1}^{k} \\
& =\left[E^{C}\left(\operatorname{Ind}_{W}\left(E^{A}\right)^{\frac{1}{2}} e_{A} u_{i}^{*} c_{1}\right) E^{C}\left(\operatorname{Ind}_{W}\left(E^{A}\right)^{\frac{1}{2}} c_{2} u_{j} e_{A}\right)\right] \\
& =\left[\operatorname{Ind}_{W}\left(E^{A}\right) E^{C}\left(e_{A} u_{i}^{*} c_{1}\right) E^{C}\left(c_{2} u_{j} e_{A}\right)\right]
\end{aligned}
$$

for any $c_{1}, c_{2} \in C_{1}$, where $\left\{\left(w_{i}, w_{i}^{*}\right)\right\}_{i=1}^{k}$ is the quasi-basis for $E^{C}$ defined by $w_{i}=$ $\operatorname{Ind}_{W}\left(E^{A}\right)^{\frac{1}{2}} u_{i} e_{A}$ for $i=1,2, \ldots, k$. Then $\Psi_{C_{2}}$ is also an isomorphism of $C_{2}$ onto $p M_{k}(C) p$. Furthermore, let $\Phi_{C}$ be the map from $C$ to $M_{k}(A)$ defined by

$$
\Phi_{C}(c)=\left[\begin{array}{c}
E^{A}\left(u_{1}^{*} c\right) \\
\vdots \\
E^{A}\left(u_{k}^{*} c\right)
\end{array}\right]
$$

for any $c \in C$, By the discussions in Section $2, \Phi_{C}$ is a $C_{1}-A$-equivalence bimodule isomorphism of the $C_{1}-A$-equivalence bimodule $C$ onto the $p M_{k}(A) p-A$ equivalence bimodule $p M_{k}(A)(1 \otimes f)$, where $f=\left[\begin{array}{cccc}1 & 0 & \ldots & 0 \\ 0 & 0 & \ldots & 0 \\ \vdots & \vdots & \ddots & \vdots \\ 0 & 0 & \ldots & 0\end{array}\right] \in M_{k}(\mathbb{C})$ and we identify $A$ and $C_{1}$ with $A \otimes f$ and $p M_{k}(A) p$, respectively. Let $\Phi_{C_{1}}$ be the map from $C_{1}$ to $M_{k}(C)$ defined by

$$
\Phi_{C_{1}}(c)=\left[\begin{array}{c}
E^{C}\left(w_{1}^{*} c\right) \\
\vdots \\
E^{C}\left(w_{k}^{*} c\right)
\end{array}\right]
$$

for any $c \in C$. Then by the discussions in Section $2, \Phi_{C_{1}}$ is a $C_{2}-C$-equivalence bimodule isomorphism of the $C_{2}-C$-equivalence bimodule $C_{1}$ onto the $p M_{k}(C) p-C$ equivalence bimodule $p M_{k}(C)(1 \otimes f)$, where $f=\left[\begin{array}{cccc}1 & 0 & \ldots & 0 \\ 0 & 0 & \ldots & 0 \\ \vdots & \vdots & \ddots & \vdots \\ 0 & 0 & \ldots & 0\end{array}\right] \in M_{k}(\mathbb{C})$ and we identify $C$ and $C_{2}$ with $C \otimes f$ and $p M_{k}(C) p$, respectively. Thus, the inclusion $C_{1} \subset C_{2}$ can be identified with the inclusion $p M_{k}(A) p \subset p M_{k}(C) p$, the $C_{1}-A$ equivalence bimodule $C$ can be identified with the $p M_{k}(A) p-A$-equivalence bimodule $p M_{k}(A)(1 \otimes f)$ and $E^{C}$ can be identified with $\left.\left(E^{A} \otimes \mathrm{id}\right)\right|_{p M_{k}(A) p}$ by the above isomorphisms. Similar results to the above hold, that is, let $q=\left[E^{B}\left(v_{i}^{*} v_{j}\right)\right]_{i, j=1}^{k}$. Then $q$ is a full projection in $M_{k}(B)$ Then the inclusion $D_{1} \subset D_{2}$ is identified the inclusion $q M_{k}(B) q \subset q M_{k}(D) q$, the $D_{1}-B$-equivalence bimodule $D$ is identified with $q M_{k}(B) q-B$-equivalence bimodule $q M_{k}(B)(1 \otimes f)$ and $E^{D}$ is identified with $\left.\left(E^{D} \otimes \mathrm{id}\right)\right|_{q M_{k}(B) q}$ by the following isomorphisms: Let $\Psi_{D_{1}}$ be the isomorphism of $D_{1}$ onto $q M_{k}(B) q$ defined by

$$
\Psi_{D_{1}}\left(d_{1} e_{B} d_{2}\right)=\left[E^{B}\left(v_{i}^{*} d_{1}\right) E^{B}\left(d_{2} v_{j}\right)\right]_{i, j=1}^{k},
$$

for any $d_{1}, d_{2} \in D$. Let $\Psi_{D_{2}}$ be the isomorphism of $D_{2}$ onto $q M_{k}(D) q$ defined by

$$
\Psi_{D_{2}}\left(d_{1} e_{D} d_{2}\right)=\left[E^{D}\left(z_{i}^{*} d_{1}\right) E^{D}\left(d_{2} z_{j}\right)\right]_{i, j=1}^{k}
$$

for any $d_{1}, d_{2} \in D_{1}$, where $\left\{\left(z_{i}, z_{i}^{*}\right)\right\}_{i=1}^{k}$ is the quasi-basis for $E^{D}$ defined by $z_{i}=$ $\operatorname{Ind}_{W}(B)^{\frac{1}{2}} v_{i} e_{B}$ for $i=1,2, \ldots, k$. Furthermore, let $\Phi_{D}$ be the $D_{1}-B$-equivalence bimodule isomorphism of $D$ onto $q M_{k}(B)(1 \otimes f)$ defined by

$$
\Phi_{D}(d)=\underset{25}{\left[\begin{array}{c}
E^{B}\left(v_{1}^{*} d\right) \\
\vdots \\
E^{B}\left(v_{k}^{*} d\right)
\end{array}\right]}
$$

for any $d \in D$, where we identify $D_{1}$ with $q M_{k}(B) q$. Let $\Phi_{D_{1}}$ be the $D_{2}-D$ equivalence bimodule isomorphism of $D_{1}$ onto $q M_{k}(D)(1 \otimes f)$ defined by

$$
\Phi_{D_{1}}(d)=\left[\begin{array}{c}
E^{D}\left(z_{1}^{*} d\right) \\
\vdots \\
E^{D}\left(z_{k}^{*} d\right)
\end{array}\right]
$$

for any $d \in D_{1}$, where we identify $D_{2}$ with $q M_{k}(D) q$.
Let $Y_{1}$ and $Y_{2}$ be the upward basic constructions for $E^{X}$ and $E^{Y}$, respectively. By the definitions of $Y_{1}$ and $Y_{2}$,

$$
Y_{1}=C \otimes_{A} X \otimes_{B} \widetilde{D}, \quad Y_{2}=C_{1} \otimes_{C} Y \otimes_{D} \widetilde{D_{1}}
$$

Then

$$
Y_{1} \cong p M_{k}(A)(1 \otimes f) \otimes_{A} X \otimes_{B}(1 \otimes f) M_{k}(B) q
$$

as $C_{1}-D_{1}$-equivalence bimodules where we identify $p M_{k}(A) p$ and $q M_{k}(B) q$ are identified with $C_{1}$ and $D_{1}$, respectively. We regard $p \cdot M_{k}(X) \cdot q$ as a $p M_{k}(A) p-$ $q M_{k}(B) q$-equivalence bimodule in the usual way. Similarly

$$
Y_{2} \cong p M_{k}(C)(1 \otimes f) \otimes_{C} Y \otimes_{D}(1 \otimes f) M_{k}(D) q
$$

as $C_{2}-D_{2}$-equivalence bimodules, where we identify $p M_{k}(C) p$ and $q M_{k}(D) q$ are identified with $C_{2}$ and $D_{2}$, respectively.

Lemma 7.1. With the above notations,

$$
p M_{k}(A)(1 \otimes f) \otimes_{A} X \otimes_{B}(1 \otimes f) M_{k}(B) q \cong p \cdot M_{k}(X) \cdot q
$$

as $p M_{k}(A) p-q M_{k}(B) q$-equivalence bimodules. Hence $Y_{1} \cong p \cdot M_{k}(X) \cdot q$ as $C_{1}-D_{1}$ equivalence bimodules, where we identify $p M_{k}(A) p$ and $q M_{k}(B) q$ with $C_{1}$ and $D_{1}$, respectively.

Proof. We have only to show that

$$
p M_{k}(A)(1 \otimes f) \otimes_{A} X \otimes_{B}(1 \otimes f) M_{k}(B) q \cong p \cdot M_{k}(X) \cdot q
$$

as $p M_{k}(A) p-q M_{k}(B) q$-equivalence bimodules. Let $\Phi$ be the map from $p M_{k}(A)(1 \otimes$ $f) \otimes_{A} X \otimes_{B}(1 \otimes f) M_{k}(B) q$ to $p \cdot M_{k}(X) \cdot q$ defined by

$$
\Phi(p a(1 \otimes f) \otimes x \otimes(1 \otimes f) b q)=p a \cdot(x \otimes f) \cdot b q
$$

for any $a \in M_{k}(A), b \in M_{k}(B), x \in X$. Then it is clear that $\Phi$ is well-defined and a $p M_{k}(A) p-q M_{k}(B) q$-bimodule. For any $a_{1}, a_{2} \in M_{k}(A), b_{1}, b_{2} \in M_{k}(B)$ and $x_{1}, x_{2} \in X$,

$$
\begin{aligned}
& p M_{k}(A) p\left\langle p a_{1}(1 \otimes f) \otimes x_{1} \otimes(1 \otimes f) b_{1} q, p a_{2}(1 \otimes f) \otimes x_{2} \otimes(1 \otimes f) b_{2} q\right\rangle \\
& ={ }_{p M_{k}(A) p}\left\langle p a_{1}(1 \otimes f) \cdot{ }_{A}\left\langle x_{1} \otimes(1 \otimes f) b_{1} q, x_{2} \otimes(1 \otimes f) b_{2} q\right\rangle, p a_{2}(1 \otimes f)\right\rangle \\
& ={ }_{p M_{k}(A) p}\left\langle p a_{1 A}\left\langle x_{1} \otimes(1 \otimes f) b_{1} q, x_{2} \otimes(1 \otimes f) b_{2} q\right\rangle \otimes f, p a_{2}(1 \otimes f)\right\rangle \\
& =p a_{1}\left[{ }_{A}\left\langle x_{1} \otimes(1 \otimes f) b_{1} q, x_{2} \otimes(1 \otimes f) b_{2} q\right\rangle \otimes f\right] a_{2}^{*} p \\
& =p a_{1}\left[{ }_{A}\left\langle x_{1} \cdot{ }_{B}\left\langle(1 \otimes f) b_{1} q,(1 \otimes f) b_{2} q\right\rangle, x_{2}\right\rangle \otimes f\right] a_{2}^{*} p \\
& =p a_{1}\left[{ }_{A}\left\langle x_{1} \cdot(1 \otimes f) b_{1} q b_{2}^{*}(1 \otimes f), x_{2}\right\rangle \otimes f\right] a_{2}^{*} p .
\end{aligned}
$$

On the other hand,

$$
\begin{aligned}
& p M_{k}(A) p \\
& \left.=p a_{1}(1 \otimes f)_{M_{k}(A)} \cdot\left(x_{1} \otimes f\right) \cdot b_{1} q, p a_{2} \cdot\left(x_{1} \otimes f\right) \cdot b_{1} q,\left(x_{2} \otimes f\right) \cdot b_{2} q\right\rangle(1 \otimes f) a_{2}^{*} p \\
& =p a_{1}\left[{ }_{A}\left\langle x_{1} \cdot(1 \otimes f) b_{1} q b_{2}^{*}(1 \otimes f), x_{2}\right\rangle \otimes f\right] a_{2}^{*} p .
\end{aligned}
$$

Hence $\Phi$ preserves the left $p M_{k}(A) p$-valued inner products. Also,

$$
\begin{aligned}
& \left\langle p a_{1}(1 \otimes f) \otimes x_{1} \otimes(1 \otimes f) b_{1} q, p a_{2}(1 \otimes f) \otimes x_{2} \otimes(1 \otimes f) b_{2} q\right\rangle_{q M_{k}(B) q} \\
& =\left\langle x_{1} \otimes(1 \otimes f) b_{1} q,\left\langle p a_{1}(1 \otimes f), p a_{2}(1 \otimes f)\right\rangle_{A} \cdot x_{2} \otimes(1 \otimes f) b_{2} q\right\rangle_{q M_{k}(B) q} \\
& =\left\langle x_{1} \otimes(1 \otimes f) b_{1} q,(1 \otimes f) a_{1}^{*} p a_{2}(1 \otimes f) \cdot x_{2} \otimes(1 \otimes f) b_{2} q\right\rangle_{q M_{k}(B) q} \\
& =\left\langle(1 \otimes f) b_{1} q,\left[\left\langle x_{1},(1 \otimes f) a_{1}^{*} p a_{2}(1 \otimes f) \cdot x_{2}\right\rangle_{B} \otimes f\right] b_{2} q\right\rangle_{q M_{k}(B) q} \\
& =q b_{1}^{*}(1 \otimes f)\left[\left\langle x_{1},(1 \otimes f) a_{1}^{*} p a_{2}(1 \otimes f) \cdot x_{2}\right\rangle_{B} \otimes f\right] b_{2} q \\
& =q b_{1}^{*}\left[\left\langle x_{1},(1 \otimes f) a_{1}^{*} p a_{2}(1 \otimes f) \cdot x_{2}\right\rangle_{B} \otimes f\right] b_{2} q .
\end{aligned}
$$

On the other hand,

$$
\begin{aligned}
& \left\langle p a_{1} \cdot\left(x_{1} \otimes f\right) \cdot b_{1} q, p a_{2} \cdot\left(x_{2} \otimes f\right) \cdot b_{2} q\right\rangle_{q M_{k}(B) q} \\
& =q b_{1}^{*}(1 \otimes f)\left\langle p a_{1} \cdot\left(x_{1} \otimes f\right), p a_{2} \cdot\left(x_{2} \otimes f\right)\right\rangle_{M_{k}(B)}(1 \otimes f) b_{2} q \\
& =q b_{1}^{*}\left[\left\langle x_{1},(1 \otimes f) a_{1}^{*} p a_{2}(1 \otimes f) \cdot x_{2}\right\rangle_{B} \otimes f\right] b_{2} q .
\end{aligned}
$$

Thus $\Phi$ preserves the right $q M_{k}(B) q$-valued inner products. Furthermore, let $\left\{f_{i j}\right\}_{i, j=1}^{k}$ be a system of matrix units of $M_{k}(\mathbb{C})$. Then since $f=f_{11}$, for any $x \in X$ and $i, j=1,2, \ldots, k$,

$$
\begin{aligned}
p\left(1 \otimes f_{i 1}\right) \otimes x \otimes\left(1 \otimes f_{1 j}\right) q & =p\left(1 \otimes f_{i 1}\right)(1 \otimes f) \otimes x \otimes(1 \otimes f)\left(1 \otimes f_{1 j}\right) q \\
& \in p M_{k}(A)(1 \otimes f) \otimes_{A} X \otimes_{B}(1 \otimes f) M_{k}(B) q
\end{aligned}
$$

Then by the definition of $p \cdot M_{k}(X) \cdot q$, for $i, j=1,2, \ldots, k$,

$$
\Phi\left(p\left(1 \otimes f_{i 1}\right) \otimes x \otimes\left(1 \otimes f_{1 j}\right) q\right)=p\left(1 \otimes f_{i 1}\right) \cdot(x \otimes f) \cdot\left(1 \otimes f_{1 j}\right) q=p \cdot\left(x \otimes f_{i j}\right) \cdot q
$$

This means that $\Phi$ is surjective. Therefore, we obtain the conclusion.
Corollary 7.2. With the above notations,

$$
p M_{k}(C)(1 \otimes f) \otimes_{C} Y \otimes_{D}(1 \otimes f) M_{k}(D) q \cong p \cdot M_{k}(Y) \cdot q
$$

as $p M_{k}(C) p-q M_{k}(D) q$-equivalence bimodules. Hence $Y_{2} \cong p \cdot M_{k}(Y) \cdot q$ as $C_{2}-D_{2}$ equivalence bimodules, where we identify $p M_{k}(C) p$ and $q M_{k}(D) q$ with $C_{2}$ and $D_{2}$, respectively.

Proof. This is immediate by Lemma 6.1.
By the above discussions, we can obtain the $C_{1}-D_{1}$-equivalence bimodule isomorphism $\overline{\Phi_{1}}$ from $Y_{2}$ onto $p \cdot M_{k}(Y) \cdot q$ defined by

$$
\overline{\Phi_{1}}\left(c_{1} \otimes y \otimes \widetilde{d}_{1}\right)=\left[E^{C}\left(w_{i}^{*} c_{1}\right) \cdot y \cdot E^{D}\left(d_{1}^{*} z_{j}\right)\right]_{i, j=1}^{k}
$$

for any $c_{1} \in C_{1}, d_{1} \in D_{1}, y \in Y$, where we identify $C_{1}$ and $D_{1}$ with $p M_{k}(C) p$ and $q M_{k}(D) q$ by the isomorphisms defined above, respectively. Also, we can obtain the $C-D$-equivalence bimodule isomorphism $\bar{\Phi}$ from $Y_{1}$ onto $p \cdot M_{k}(X) \cdot q$ defined by

$$
\bar{\Phi}(c \otimes x \otimes d)=\left[E^{A}\left(u_{i}^{*} c\right) \cdot x \cdot E^{B}\left(d^{*} v_{j}\right)\right]_{i, j=1}^{k}
$$

for any $c \in C, d \in D, x \in X$, where we identify $C$ and $D$ with $p M_{k}(A) p$ and $q M_{k}(B) q$ by the isomorphisms defined above, respectively.

Let $E^{p \cdot M_{k}(X) \cdot q}$ be the conditional expectation from $p \cdot M_{k}(Y) \cdot q$ onto $p \cdot M_{k}(X) \cdot q$ defined by

$$
E^{p \cdot M_{k}(X) \cdot q}=\left.\left(E^{X} \otimes \operatorname{id}_{M_{k}(\mathbb{C})}\right)\right|_{p \cdot M_{k}(Y) \cdot q}
$$

with respect to conditional expectations induced by $E^{A} \otimes \operatorname{id}_{M_{k}(\mathbb{C})}$ and $E^{B} \otimes \operatorname{id}_{M_{k}(\mathbb{C})}$.
Lemma 7.3. With the above notations, we have

$$
E^{p \cdot M_{k}(X) \cdot q} \circ \overline{\Phi_{1}}=\bar{\Phi} \circ E^{Y_{1}} .
$$

Proof. We can prove this lemma by routine computations. Indeed, for any $c_{1} \in C_{1}$, $d_{1} \in D_{1}, y \in Y$,

$$
\begin{aligned}
\left(E^{p \cdot M_{k}(X) \cdot q} \circ \overline{\Phi_{1}}\right)\left(c_{1} \otimes y \otimes \widetilde{d}_{1}\right) & =E^{p \cdot M_{k}(X) \cdot q}\left(\left[E^{C}\left(w_{i}^{*} c_{1}\right) \cdot y \cdot E^{D}\left(d_{1}^{*} z_{j}\right)\right]_{i, j=1}^{k}\right) \\
& =\left[E^{X}\left(E^{C}\left(w_{i}^{*} c_{1}\right) \cdot y \cdot E^{D}\left(d_{1}^{*} z_{j}\right)\right]_{i, j=1}^{k}\right.
\end{aligned}
$$

Let $c_{1}=c_{2} e_{A} c_{3}, \quad c_{2}, c_{3} \in C$ and $d_{1}=d_{2} e_{B} d_{3}, \quad d_{2}, d_{3} \in D$. We note that for any $i, j=1,2, \ldots, k$,

$$
w_{i}=u_{i} e_{A} \operatorname{Ind}_{W}\left(E^{A}\right)^{\frac{1}{2}}, \quad z_{j}=v_{j} e_{B} \operatorname{Ind}_{W}\left(E^{B}\right)^{\frac{1}{2}}
$$

Hence

$$
\begin{aligned}
& {\left[E^{X}\left(E^{C}\left(w_{i}^{*} c_{1}\right) \cdot y \cdot E^{D}\left(d_{1}^{*} z_{j}\right)\right)\right]_{i, j=1}^{k}} \\
& =\left[E^{X}\left(E^{C}\left(\operatorname{Ind}_{W}\left(E^{A}\right)^{\frac{1}{2}} e_{A} u_{i}^{*} c_{2} e_{A} c_{3}\right) \cdot y \cdot E^{D}\left(d_{3}^{*} e_{B} d_{2}^{*} v_{j} e_{B} \operatorname{Ind}_{W}\left(E^{B}\right)^{\frac{1}{2}}\right)\right)\right]_{i j}^{k} \\
& =\left[E^{X}\left(\operatorname{Ind}_{W}\left(E^{A}\right)^{-\frac{1}{2}} E^{A}\left(u_{i}^{*} c_{2}\right) c_{3} \cdot y \cdot d_{3}^{*} E^{B}\left(d_{2}^{*} v_{j}\right) \operatorname{Ind}_{W}\left(E^{B}\right)^{-\frac{1}{2}}\right)\right]_{i j=1}^{k} \\
& =\left[\operatorname{Ind}_{W}\left(E^{A}\right)^{-\frac{1}{2}} E^{A}\left(u_{i}^{*} c_{2}\right) \cdot E^{X}\left(c_{3} \cdot y \cdot d_{3}^{*}\right) \cdot E^{B}\left(d_{2}^{*} v_{j}\right) \operatorname{Ind}_{W}\left(E^{B}\right)^{-\frac{1}{2}}\right]_{i j=1}^{k} \\
& =\operatorname{Ind}_{W}\left(E^{A}\right)^{-1}\left[E^{A}\left(u_{i}^{*} c_{2}\right) \cdot E^{X}\left(c_{3} \cdot y \cdot d_{3}^{*}\right) \cdot E^{B}\left(d_{2}^{*} v_{j}\right)\right]_{i j=1}^{k}
\end{aligned}
$$

by Lemma 5.5. On the other hand,

$$
\begin{aligned}
E^{Y_{1}}\left(c_{1} \otimes y \otimes \widetilde{d_{1}}\right) & =\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} c_{1} \cdot y \cdot d_{1}^{*}=\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} c_{1} \cdot \phi(y) \cdot d_{1}^{*} \\
& =\sum_{i, j} \operatorname{Ind}_{W}\left(E^{A}\right)^{-1} c_{1} \cdot u_{i} \otimes E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}} \cdot d_{1}^{*}
\end{aligned}
$$

Since $c_{1}=c_{2} e_{A} c_{3}$ and $d_{1}=d_{2} e_{B} d_{3}$,

$$
E^{Y_{1}}\left(c_{1} \otimes y \otimes \widetilde{d}_{1}\right)=\sum_{i, j} \operatorname{Ind}_{W}\left(E^{A}\right)^{-1} c_{2} E^{A}\left(c_{3} u_{i}\right) \otimes E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \otimes\left[d_{2} E^{B}\left(d_{3} v_{j}\right) \tilde{}\right.
$$

Hence
$\left(\bar{\Phi} \circ E^{Y_{1}}\right)\left(c_{1} \otimes y \otimes \widetilde{d}_{1}\right)$

$$
\begin{aligned}
& =\sum_{i, j} \operatorname{Ind}_{W}\left(E^{A}\right)^{-1}\left[\left(E^{A}\left(u_{l}^{*} c_{2} E^{A}\left(c_{3} u_{i}\right)\right) \cdot E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \cdot E^{B}\left(E^{B}\left(v_{j}^{*} d_{3}^{*}\right) d_{2}^{*} v_{m}\right)\right]_{l, m=1}^{k}\right. \\
& =\sum_{i, j} \operatorname{Ind}_{W}\left(E^{A}\right)^{-1}\left[E^{A}\left(u_{l}^{*} c_{2}\right) E^{A}\left(c_{3} u_{i}\right) \cdot E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \cdot E^{B}\left(v_{j}^{*} d_{3}^{*}\right) E^{B}\left(d_{2}^{*} v_{m}\right)\right]_{l, m=1}^{k} \\
& =\sum_{i, j} \operatorname{Ind}_{W}\left(E^{A}\right)^{-1}\left[E^{A}\left(u_{l}^{*} c_{2}\right) \cdot E^{X}\left(E^{A}\left(c_{3} u_{i}\right) u_{i}^{*} \cdot y \cdot v_{j} E^{B}\left(v_{j}^{*} d_{3}^{*}\right)\right) \cdot E^{B}\left(d_{2}^{*} v_{m}\right)\right]_{l, m=1}^{k} \\
& =\operatorname{Ind}_{W}\left(E^{A}\right)^{-1}\left[E^{A}\left(u_{l}^{*} c_{2}\right) \cdot E^{X}\left(c_{3} \cdot y \cdot d_{3}^{*}\right) \cdot E^{B}\left(d_{2}^{*} v_{m}\right)\right]_{l, m=1}^{k} .
\end{aligned}
$$

Therefore, we obtain the conclusion.
Theorem 7.4. Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras, which are strongly Morita equivalent with respect to a $C$ - D-equivalence bimodule $Y$ and its closed subspace $X$. Let $E^{A}$ and $E^{B}$ be conditional expectations of Watatani index-finite type from $C$ and $D$ onto $A$ and $B$, respectively and let $E^{X}$ be a conditional expectation from $Y$ onto $X$ with respect to $E^{A}$ and $E^{B}$. Let $C_{1}$, $D_{1}$ and $Y_{1}$ be the $C^{*}$ - basic constructions and the upward basic construction for $E^{A}, E^{B}$ and $E^{X}$, respectively. Also, let $E^{C}, E^{D}$ and $E^{Y}$ be the dual conditional expectations from $C_{1}, D_{1}$ and $Y_{1}$ onto $C, D$ and $Y$, respectively. Furthermore, in the same way as above, we define the $C^{*}$-basic constructions and the upward basic constructions $C_{2}, D_{2}$ and $Y_{2}$ for $E^{C}, E^{D}$ and $E^{Y}$, respectively and we define the
second dual conditional expectations $E^{C_{1}}, E^{D_{1}}$ and $E^{Y_{1}}$, respectively. Then there are a positive integer $k$ and full projections $p \in M_{k}(A)$ and $q \in M_{k}(B)$ with

$$
\begin{aligned}
& p M_{k}(A) p \cong C_{1}, \quad q M_{k}(B) q \cong D_{1}, \\
& p M_{k}(C) p \cong C_{2}, \quad q M_{k}(D) q \cong D_{2}
\end{aligned}
$$

such that there are a $C_{1}-D_{1}$-eqivalence bimodule isomorphism $\bar{\Phi}$ of $Y_{1}$ onto $p$. $M_{k}(X) \cdot q$ and a $C_{2}-D_{2}$-equivalence bimodule isomorphism $\overline{\Phi_{1}}$ of $Y_{2}$ onto $p \cdot M_{k}(Y) \cdot q$ satifying that

$$
E^{p \cdot M_{k}(X) \cdot q} \circ \overline{\Phi_{1}}=\bar{\Phi} \circ E^{Y_{1}}
$$

where $E^{p \cdot M_{k}(X) \cdot q}$ is the conditional expectation from $p \cdot M_{k}(Y) \cdot q$ onto $p \cdot M_{k}(X) \cdot q$ defined by

$$
E^{p \cdot M_{k}(X) \cdot q}=\left.\left(E^{X} \otimes \operatorname{id}_{M_{k}(\mathbb{C})}\right)\right|_{p \cdot M_{k}(Y) \cdot q}
$$

Proof. This is immediate by Lemmas 6.1, 7.3 and Corollary 7.2.

## 8. The downward basic construction

Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras which are strongly Morita equivalent with respect to a $C-D$-equivalence bimodule $Y$ and its closed subspace $X$. Let $E^{A}$ and $E^{B}$ be conditional expectations of Watatani index-finite type from $C$ and $D$ onto $A$ and $B$, respectively. Let $E^{X}$ be a conditional expectation from $Y$ onto $X$ with respect to $E^{A}$ and $E^{B}$. We suppose that $\operatorname{Ind}_{W}\left(E^{A}\right) \in A$. Then by Lemma 6.6, $\operatorname{Ind}_{W}\left(E^{B}\right) \in B$. Also, we suppose that there are full projections $p$ and $q$ in $C$ and $D$ satisfying that

$$
E^{A}(p)=\operatorname{Ind}_{W}\left(E^{A}\right)^{-1}, \quad E^{B}(q)=\operatorname{Ind}_{W}\left(E^{B}\right)^{-1}
$$

respectively. Then by [19, Proposition 2.6], we obtain the following: Let $P=$ $\{p\}^{\prime} \cap A$ and let $E^{P}$ be the conditional expectation from $A$ onto $P$ defined by

$$
E^{P}(a)=\operatorname{Ind}_{W}\left(E^{A}\right) E^{A}(p a p)
$$

for any $a \in A$. Similarly, let $Q=\{q\}^{\prime} \cap B$ and let $E^{Q}$ be the conditional expectation from $B$ onto $Q$ defined by

$$
E^{Q}(b)=\operatorname{Ind}_{W}\left(E^{B}\right) E^{B}(q b q)
$$

for any $b \in B$. Then $\operatorname{Ind}_{W}\left(E^{P}\right)=\operatorname{Ind}_{W}\left(E^{A}\right) \in P \cap C^{\prime}$ and $\operatorname{Ind}_{W}\left(E^{Q}\right)=$ $\operatorname{Ind}_{W}\left(E^{B}\right) \in Q \cap D^{\prime}$. Furthermore, we can see that

$$
\begin{aligned}
A p A & =C, \quad B q B=D \\
p a p & =E^{P}(a), \quad q b q=E^{Q}(b)
\end{aligned}
$$

for any $a \in A$ and $b \in B$. Also, the unital inclusions $A \subset C$ and $B \subset D$ can be regarded as the $C^{*}$-basic constructions of the unital inclusions $P \subset A$ and $Q \subset B$, respectively. In this section, we shall show that the unital inclusions $P \subset A$ and $Q \subset B$ are strongly Morita equivalent and that there is a conditional expectation from $X$ onto its closed subspace with respect to $E^{P}$ and $E^{Q}$.

Let $Z=\{x \in X \mid p \cdot x=x \cdot q\}$. Then $Z$ is a closed subspace of $X$.
Lemma 8.1. With the above notations, $Z$ is a Hilbert $P-Q$-bimodule in the sense of Brown, Mingo and Shen [5].

Proof. This lemma can be proved by routine computations. Indeed, for any $a \in P$, $x \in Z$,

$$
p \cdot(a \cdot x)=p a \cdot x=a \cdot(p \cdot x)=a \cdot(x \cdot q)=(a \cdot x) \cdot q .
$$

Hence $a \cdot x \in Z$ for any $a \in P, x \in Z$. Similarly for any $b \in Q, x \in Z, x \cdot b \in Z$. For any $x, y \in Z$,

$$
p \cdot{ }_{A}\langle x, y\rangle={ }_{C}\langle p \cdot x, y\rangle={ }_{C}\langle x \cdot q, y\rangle={ }_{C}\langle x, p \cdot y\rangle={ }_{A}\langle x, y\rangle \cdot p .
$$

Hence ${ }_{A}\langle x, y\rangle \in P$ for any $x, y \in Z$. Similarly for any $x, y \in Z,\langle x, y\rangle_{A} \in Q$. Since $Z$ is a closed subspace of the $A-B$-equivalence bimodule $X, Z$ is a Hilbert $P-Q$-bimodule in the sense of Brown, Mingo and Shen [5].

Let $E^{Z}$ be the linear map from $X$ to $Z$ defined by

$$
E^{Z}(x)=\operatorname{Ind}_{W}\left(E^{A}\right) \cdot E^{X}(p \cdot x \cdot q)
$$

for any $x \in X$. We note that

$$
E^{Z}(x)=E^{X}(p \cdot x \cdot q) \cdot \operatorname{Ind}_{W}\left(E^{B}\right)
$$

for any $x \in X$ by Lemma 5.5.
Lemma 8.2. With the above notations, $E^{Z}$ satisfies Conditions (1)-(6) in Definition 2.
Proof. For any $a \in A, z \in Z$,

$$
\begin{aligned}
E^{Z}(a \cdot z) & =\operatorname{Ind}_{W}\left(E^{A}\right) \cdot E^{X}(p \cdot(a \cdot z) \cdot q)=\operatorname{Ind}_{W}\left(E^{A}\right) \cdot E^{X}(p a \cdot z \cdot q) \\
& =\operatorname{Ind}_{W}\left(E^{A}\right) \cdot E^{X}(p a p \cdot z)=\operatorname{Ind}_{W}\left(E^{A}\right) E^{A}(p a p) \cdot z=E^{P}(a) \cdot z
\end{aligned}
$$

Hence $E^{Z}$ satisfies Condition (1) in Definition 2. Similarly $E^{Z}$ satisfies Condition (4) in Definition 2. For any $b \in Q, x \in X$,

$$
\begin{aligned}
E^{Z}(x \cdot b) & =\operatorname{Ind}_{W}\left(E^{A}\right) \cdot E^{X}(p \cdot(x \cdot b) \cdot q)=\operatorname{Ind}_{W}\left(E^{A}\right) \cdot E^{X}(p \cdot x \cdot q b) \\
& =\operatorname{Ind}_{W}\left(E^{A}\right) \cdot E^{X}(p \cdot x \cdot q) \cdot b=E^{Z}(x) \cdot b
\end{aligned}
$$

Hence $E^{Z}$ satisfies Condition (5) in Definition 2. Similarly $E^{Z}$ satisfies Condition (2) in Definition 2. For any $x \in X, z \in Z$,

$$
\begin{aligned}
{ }_{P}\left\langle E^{Z}(x), z\right\rangle & ={ }_{A}\left\langle\operatorname{Ind}_{W}\left(E^{A}\right) \cdot E^{X}(p \cdot x \cdot q), z\right\rangle=\operatorname{Ind}_{W}\left(E^{A}\right)_{A}\left\langle E^{X}(p \cdot x \cdot q), z\right\rangle \\
& =\operatorname{Ind}_{W}\left(E^{A}\right) E^{A}\left({ }_{A}\langle p \cdot x \cdot q, z\rangle\right)=\operatorname{Ind}_{W}\left(E^{A}\right) E^{A}\left(p_{A}\langle x, z \cdot q\rangle\right) \\
& =\operatorname{Ind}_{W}\left(E^{A}\right) E^{A}\left(p_{A}\langle x, p \cdot z\rangle\right)=\operatorname{Ind}_{W}\left(E^{A}\right) E^{A}\left(p_{A}\langle x, z\rangle p\right) \\
& =E^{P}\left({ }_{A}\langle x, z\rangle\right) .
\end{aligned}
$$

Hence $E^{Z}$ satisfies Condition (3) in Definition 2. Also, in the same way as above, by Lemma 5.5, we can see that $E^{Z}$ satisfies Condition (6) in Definition 2.

Lemma 8.3. With the above notations, ${ }_{A}\langle X, Z\rangle=A,\langle X, Z\rangle_{B}=B$.
Proof. Since $E^{Z}$ is surjective by Lemma 8.2,

$$
\begin{aligned}
{ }_{A}\langle X, Z\rangle & ={ }_{A}\left\langle X, E^{Z}(X)\right\rangle={ }_{A}\left\langle X, \operatorname{Ind}_{W}\left(E^{A}\right) \cdot E^{X}(p \cdot X \cdot q)\right\rangle \\
& ={ }_{A}\left\langle X, E^{X}(p \cdot X \cdot q)\right\rangle \operatorname{Ind}_{W}\left(E^{A}\right)=E^{A}\left({ }_{C}\langle X, p \cdot X \cdot q\rangle\right) \operatorname{Ind}_{W}\left(E^{A}\right) \\
& =E^{A}\left({ }_{C}\langle X, X \cdot q\rangle p\right) \operatorname{Ind}_{W}\left(E^{A}\right)
\end{aligned}
$$

Since $X \cdot B=X$ by [5, Proposition 1.7] and $B q B=D$,

$$
\begin{aligned}
{ }_{A}\langle X, Z\rangle & =E^{A}\left({ }_{c}\langle X \cdot B, X \cdot B q\rangle p\right) \operatorname{Ind}_{W}\left(E^{A}\right)=E^{A}\left({ }_{C}\langle X, X \cdot B q B\rangle p\right) \operatorname{Ind}_{W}\left(E^{A}\right) \\
& =E^{A}\left({ }_{C}\langle X, X \cdot D\rangle p\right) \operatorname{Ind}_{W}\left(E^{A}\right)
\end{aligned}
$$

Since $B \subset D, X=X \cdot B \subset X \cdot D$ by [5, Proposition 1.7]. Hence

$$
\begin{aligned}
{ }_{A}\langle X, Z\rangle & \supset E^{A}\left({ }_{C}\langle X, X\rangle p\right) \operatorname{Ind}_{W}\left(E^{A}\right)=E^{A}\left({ }_{A}\langle X, X\rangle p\right) \operatorname{Ind}_{W}\left(E^{A}\right) \\
& =E^{A}(A p) \operatorname{Ind}_{W}\left(E^{A}\right)=A
\end{aligned}
$$

Since ${ }_{A}\langle X, Z\rangle \subset A$, we obtain that ${ }_{A}\langle X, Z\rangle=A$. Similarly we obtain that $\langle X, Z\rangle_{B}=B$. Therefore we obtain the conclusion.
Corollary 8.4. With the above notations, $Z$ is a $P-Q$-equivalence bimodule and $E^{Z}$ is a conditional expectation from $X$ onto $Z$ with respect to $E^{P}$ and $E^{Q}$.

Proof. First, we show that $Z$ is a $P-Q$-equivalence bimodule. By Lemma 8.1, we have only to show that $Z$ is full with the both sided inner products. Since $E^{Z}$ is surjective by Lemma 8.2,

$$
\begin{aligned}
{ }_{P}\langle Z, Z\rangle & ={ }_{P}\left\langle E^{Z}(X), E^{Z}(X)\right\rangle=E^{P}\left({ }_{A}\left\langle X, E^{Z}(X)\right\rangle\right)=E^{P}\left({ }_{A}\langle X, Z\rangle\right) \\
& =E^{P}(A)=P
\end{aligned}
$$

by Lemma 8.3. Similarly $\langle Z, Z\rangle_{Q}=Q$. Thus, $Z$ is a $P-Q$-equivalence bimodule. Hence $E^{Z}$ is a conditional expectation from $X$ onto $Z$ with respect to $E^{P}$ and $E^{Q}$.
Proposition 8.5. With the above notations, unital inclusions $P \subset A$ and $Q \subset B$ are strongly Morita equivalent with respect to the $P-Q$ - equivalence bimodule $X$ and its closed subspace $Z$ and there is a conditional expectation from $X$ onto $Z$ with respect to $E^{P}$ and $E^{Q}$.

Proof. This is immediate by Lemmas 8.1, 8.2 and Corollary 8.4.
Definition 5. In the above situation, $Z$ is called the downward basic construction of $X$ for $E^{X}$. Also, $E^{Z}$ is called the pre-dual conditional expectation of $E^{X}$.

## 9. RELATION BETWEEN THE UPWARD BASIC CONSTRUCTION AND THE DOWNWARD BASIC CONSTRUCTION

Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras, which are strongly Morita equivalent with respect to a $C-D$-equivalence bimodule $Y$ and its closed subspace $X$. Let $E^{A}$ and $E^{B}$ be conditional expectations of Watatani index-finite type from $C$ and $D$ onto $A$ and $B$, respectively. Let $E^{X}$ be a conditional expectation from $Y$ onto $X$ with respect to $E^{A}$ and $E^{B}$. We suppose that $\operatorname{Ind}_{W}\left(E^{A}\right) \in A$ and $\operatorname{Ind}_{W}\left(E^{B}\right) \in B$. Let $e_{A}$ and $e_{B}$ be the Jones' projections for $E^{A}$ and $E^{B}$, respectively. Then by [26, Lemma 2.1.1],

$$
A=\left\{a \in C \mid e_{A} a=a e_{A}\right\}, \quad B=\left\{b \in D \mid e_{B} b=b e_{B}\right\}
$$

respectively. Let $C_{1}$ and $D_{1}$ be the $C^{*}$-basic constructions for $E^{A}$ and $E^{B}$, respectively and let $E^{C}$ and $E^{D}$ be the dual conditional expectations from $C_{1}$ and $D_{1}$ onto $C$ and $D$, respectively. Then $e_{A}$ and $e_{B}$ are full projections in $C_{1}$ and $D_{1}$, respectively by [26, Lemma 2.1.6] and

$$
\operatorname{Ind}_{W}\left(E^{C}\right)=\operatorname{Ind}_{W}\left(E^{A}\right) \in A, \quad \operatorname{Ind}_{W}\left(E^{D}\right)=\operatorname{Ind}_{W}\left(E^{B}\right) \in B
$$

respectively. Furthermore,

$$
\begin{aligned}
& E^{A}(x)=\operatorname{Ind}_{W}\left(E^{C}\right) E^{C}\left(e_{A} x e_{A}\right) \quad \text { for any } x \in C \\
& E^{B}(x)=\operatorname{Ind}_{W}\left(E^{D}\right) E^{D}\left(e_{B} x e_{B}\right) \quad \text { for any } x \in D
\end{aligned}
$$

respectively. Let $Y_{1}$ be the upward basic construction for $E^{X}$ and $E^{Y}$ the dual conditional expectation of $E^{X}$ from $Y_{1}$ onto $Y$. We recall that $Y$ can be regarded as a closed subspace of $Y_{1}$ by the linear map $\phi$ from $Y$ to $Y_{1}$ defined by

$$
\phi(y)=\sum_{i, j} u_{i} \otimes E^{X}\left(u_{i}^{*} \cdot y \cdot v_{j}\right) \otimes \widetilde{v_{j}}
$$

for any $y \in Y$, where $\left\{\left(u_{i}, u_{i}^{*}\right)\right\}$ and $\left\{\left(v_{j}, v_{j}^{*}\right)\right\}$ are quasi-bases for $E^{A}$ and $E^{B}$, respectively and

$$
Y_{1}=C \otimes_{A} X \otimes_{B} \widetilde{D}
$$

Let

$$
Z=\left\{y \in Y \mid e_{A} \cdot \phi(y)=\phi(y) \cdot e_{B}\right\} .
$$

By the discussions in Section $8, Z$ is a closed subspace of $Y$ and $Z$ is an $A-B$ equivalence bimodule.

Lemma 9.1. With the above notations, $Z=X$
Proof. For any $x \in X$,

$$
\begin{aligned}
e_{A} \cdot \phi(x) & =\sum_{i, j} e_{A} \cdot u_{i} \otimes E^{X}\left(u_{i}^{*} \cdot x \cdot v_{j}\right) \otimes \widetilde{v_{j}} \\
& =\sum_{i, j} 1 \otimes E^{X}\left(E^{A}\left(u_{i}\right) u_{i}^{*} \cdot x \cdot v_{j}\right) \otimes \widetilde{v_{j}} \\
& =\sum_{j} 1 \otimes E^{X}\left(x \cdot v_{j}\right) \otimes \widetilde{v_{j}}=\sum_{j} 1 \otimes x \cdot E^{B}\left(v_{j}\right) \otimes \widetilde{v_{j}} \\
& =\sum_{j} 1 \otimes x \otimes\left[v_{j} E^{B}\left(v_{j}^{*}\right) \widetilde{]}=1 \otimes x \otimes \widetilde{1} .\right.
\end{aligned}
$$

Similarly, $\phi(x) \cdot e_{B}=1 \otimes x \otimes \widetilde{1}$. Hence $x \in Z$. Thus $X \subset Z$. Also, let $y \in Z$. Since $e_{A} \cdot \phi(y)=\phi(y) \cdot e_{B}$,

$$
e_{A} \cdot \phi(y)=e_{A}^{2} \cdot \phi(y)=e_{A} \cdot \phi(y) \cdot e_{B}
$$

Also, since

$$
e_{A} \cdot \phi(y)=\sum_{j} 1 \otimes E^{X}\left(y \cdot v_{j}\right) \otimes \widetilde{v_{j}} \quad \text { and } \quad e_{A} \cdot \phi(y) \cdot e_{B}=1 \otimes E^{X}(y) \otimes \widetilde{1}
$$

we see that

$$
\sum_{j} 1 \otimes E^{X}\left(y \cdot v_{j}\right) \otimes \widetilde{v_{j}}=1 \otimes E^{X}(y) \otimes \widetilde{1}
$$

Using the conditional expectation $E^{Y}$,

$$
\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} \cdot E^{X}(y)=\sum_{j} \operatorname{Ind}_{W}\left(E^{A}\right)^{-1} \cdot E^{X}\left(y \cdot v_{j}\right) \cdot v_{j}^{*}=\operatorname{Ind}_{W}\left(E^{A}\right)^{-1} \cdot y
$$

by Lemma 5.4. Thus $E^{X}(y)=y$, that is, $y \in X$. Therefore, we obtain the conclusion.

By Lemmas 6.9 and 9.1, we obtain the following:
Proposition 9.2. With the above notations, $X$ can be regarded as the downward basic construction for $E^{Y}$ and $E^{X}$ can be regarded as the pre-dual conditional expectation of $E^{Y}$.

Next, let $p$ and $q$ be full projections in $C$ and $D$ satisfying that

$$
E^{A}(p)=\operatorname{Ind}_{W}\left(E^{A}\right)^{-1}, \quad E^{B}(q)=\operatorname{Ind}_{W}\left(E^{B}\right)^{-1}
$$

respectively. Let $P, Q, E^{P}, E^{Q}$ and $Z, E^{Z}$ be as in Section 8 . We shall show that $Y$ is the upward basic construction for $E^{Z}$ and that $E^{X}$ is the dual conditional expectation of $E^{Z}$. By Section 8, we can see that

$$
\operatorname{Ind}_{W}\left(E^{P}\right)=\operatorname{Ind}_{W}\left(E^{A}\right) \in P \cap C^{\prime}, \quad \operatorname{Ind}_{W}\left(E^{Q}\right)=\operatorname{Ind}_{W}\left(E^{B}\right) \in Q \cap D^{\prime}
$$

Also, we can see that

$$
E^{Z}(x)=\operatorname{Ind}_{W}\left(E^{A}\right) \cdot E^{X}(p \cdot x \cdot q)
$$

Furthermore, we can regard $C$ and $D$ as the $C^{*}$-basic constructions for $E^{P}$ and $E^{Q}$, respectively by [19, Proposition 2.6]. We can also regard $p$ and $q$ as the Jones projections in $C$ and $D$, respectively. Hence by Proposition 6.11, we obtain the following proposition:
Proposition 9.3. With the above notations, $Y$ can be regarded as the upward basic construction for $E^{Z}$ and $E^{X}$ can be regarded as the dual conditional expectation of $E^{Z}$.

## 10. The strong Morita equivalence and the paragroups

In this section, we show that the strong Morita equivalence for unital inclusions of unital $C^{*}$-algebras preserves their paragroups. We begin this section with the following easy lemmas:

Lemma 10.1. Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras, which are strongly Morita equivalent with respect to a $C$ - D-equivalence bimodule $Y$ and its closed subspace $X$. Then $C \cdot X=X \cdot D=Y$.
Proof. Since $X$ is an $A-B$-equivalence bimodule and $A \subset C$ is a unital inclusion, there are elements $x_{1}, x_{2}, \ldots x_{n} \in X$ such that $\sum_{i=1}^{n}\left\langle x_{i}, x_{i}\right\rangle_{B}=1_{D}$. Then for any $y \in Y$,

$$
y=y \cdot 1_{D}=\sum_{i=1}^{n} y \cdot\left\langle x_{i}, x_{i}\right\rangle_{B}=\sum_{i=1}^{n}{ }_{C}\left\langle y, x_{i}\right\rangle \cdot x_{i} .
$$

Hence we can see that $C \cdot X=Y$. Similarly we obtain that $X \cdot D=Y$.
Let $A \subset C$ and $B \subset D$ be as above. Let $C \subset C_{1}$ and $D \subset D_{1}$ be unital inclusion of unital $C^{*}$-algebras, which are strongly Morita equivalent with respect to a $C_{1}-D_{1}$-equivalence bimodule $Y_{1}$ and its closed subspace $Y$. We note that $X \subset Y \subset Y_{1}$.

Lemma 10.2. With the above notations, the inclusion $A \subset C_{1}$ and $B \subset D_{1}$ are strongly Morita equivalent with respect to the $C_{1}-D_{1}$-equivalence bimodule $Y_{1}$ and its closed subspace $X$.

Proof. It suffices to show that

$$
C_{1}\left\langle Y_{1}, X\right\rangle=C_{1} \quad\left\langle Y_{1}, X\right\rangle_{D_{1}}=D_{1}
$$

Indeed, by [5, Proposition 1.7] and Lemma 10.1,

$$
\begin{aligned}
C_{1}\left\langle Y_{1}, X\right\rangle & ={ }_{C_{1}}\left\langle Y_{1} \cdot D_{1}, X\right\rangle={ }_{C_{1}}\left\langle Y_{1}, X \cdot D_{1}\right\rangle={ }_{C_{1}}\left\langle Y_{1}, X \cdot D D_{1}\right\rangle \\
& =C_{1}\left\langle Y_{1}, Y \cdot D_{1}\right\rangle=C_{1}\left\langle Y_{1}, Y_{1}\right\rangle=C_{1} .
\end{aligned}
$$

Similarly, we can prove that $\left\langle Y_{1}, X\right\rangle_{D_{1}}=D_{1}$.
Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras, which are strongly Morita equivalent with respect to a $C-D$-equivalence bimodule $Y$ and its closed subspace $X$. Then by Lemmas 2.3, 2.4 and Corollary 2.5 , we may assume that

$$
B=p M_{n}(A) p, D=p M_{n}(C) p, Y=(1 \otimes f) M_{n}(C) p, X=(1 \otimes f) M_{n}(A) p
$$

where $p$ is a full projection in $M_{n}(A)$ and $n$ is a positive integer. We regard $X$ and $Y$ as an $A-p M_{n}(A) p$-equivalence bimodule and a $C-p M_{n}(C) p$-equivalence bimodule in the usual way.

Lemma 10.3. With the above notations, we suppose that unital inclusions of unital $C^{*}$-algebras $A \subset C$ and $B \subset D$ are strongly Morita equivalent. Then the relative commutants $A^{\prime} \cap C$ and $B^{\prime} \cap D$ are isomorphic.
Proof. By the above discussions, we have only to show that

$$
A^{\prime} \cap C \cong\left(p M_{n}(A) p\right)^{\prime} \cap p M_{n}(C) p
$$

where $p$ is a projection in $M_{n}(A)$ satisfying the above. By routine computations, we can see that

$$
M_{n}(A)^{\prime} \cap M_{n}(C)=\left\{c \otimes I_{n} \mid c \in A^{\prime} \cap C\right\} .
$$

Hence we can see that $A^{\prime} \cap C \cong M_{n}(A)^{\prime} \cap M_{n}(C)$. Next, we claim that $M_{n}(A)^{\prime} \cap$ $M_{n}(C) \cong\left(M_{n}(A) \cap M_{n}(C)\right) p$. Indeed, let $\pi$ be the map from $M_{n}(A)^{\prime} \cap M_{n}(C)$
onto $\left(M_{n}(A)^{\prime} \cap M_{n}(C)\right) p$ defined by $\pi(x)=p x$ for any $x \in M_{n}(A)^{\prime} \cap M_{n}(C)$. Since $p$ is a projection in $M_{n}(A), \pi$ is a homomorphism of $M_{n}(A)^{\prime} \cap M_{n}(C)$ onto $\left(M_{n}(A)^{\prime} \cap M_{n}(C)\right) p$. We suppose that $x p=0$ for an element $x \in M_{n}(A)^{\prime} \cap M_{n}(C)$. Since $p$ is full in $M_{n}(A)$, there are elements $z_{1}, \ldots, z_{m} \in M_{n}(A)$ such that

$$
\sum_{i=1}^{m} z_{i} p z_{i}^{*}=1_{M_{n}(A)}
$$

Then

$$
0=\sum_{i=1}^{m} z_{i} x p z_{i}^{*}=\sum_{i=1}^{m} x z_{i} p z_{i}^{*}=x .
$$

Hence $\pi$ is injective. Thus $\pi$ is an isomorphism of $M_{n}(A)^{\prime} \cap M_{n}(C)$ onto $\left(M_{n}(A)^{\prime} \cap\right.$ $\left.M_{n}(C)\right) p$. Finally we show that

$$
\left(p M_{n}(A) p\right)^{\prime} \cap p M_{n}(C) p=\left(M_{n}(A)^{\prime} \cap M_{n}(C)\right) p
$$

Indeed, by easy computations, we can see that

$$
\left.p M_{n}(A) p\right)^{\prime} \cap p M_{n}(C) p \supset\left(M_{n}(A)^{\prime} \cap M_{n}(C)\right) p
$$

We prove the inverse inclusion. Let $y \in\left(p M_{n}(A) p\right)^{\prime} \cap p M_{n}(C) p$. Let $w=$ $\sum_{i=1}^{m} z_{i} y z_{i}^{*}$. Then for any $x \in M_{n}(A)$,

$$
\begin{aligned}
w x & =\sum_{i, j=1}^{m} z_{i} y z_{i}^{*} x z_{j} p z_{j}^{*}=\sum_{i, j=1}^{m} z_{i} y p z_{i}^{*} x z_{j} p z_{j}^{*}=\sum_{i, j}^{m} z_{i} p z_{i}^{*} x z_{j} p y z_{j}^{*} \\
& =\sum_{j=1}^{m} x z_{j} p y z_{j}^{*}=\sum_{j=1}^{m} x z_{j} y z_{j}^{*}=x w .
\end{aligned}
$$

Hence $w \in M_{n}(A)^{\prime} \cap M_{n}(C)$. On the other hand,

$$
w p=p w=\sum_{i=1}^{m} p z_{i} y z_{i}^{*}=\sum_{i=1}^{m} p z_{i} p y z_{i}^{*}=\sum_{i=1}^{m} y p z_{i} p z_{i}^{*}=y p=y
$$

Thus $y \in\left(M_{n}(A)^{\prime} \cap M_{n}(C)\right) p$. Hence

$$
\left(p M_{n}(A) p\right)^{\prime} \cap p M_{n}(C) p=\left(M_{n}(A)^{\prime} \cap M_{n}(C)\right) p
$$

Therefore, we obtain the conclusion.
Let $A \subset C$ and $B \subset D$ be as above. We suppose that there is a conditional expectation $E^{A}$ of Watatani index-finite type from $C$ onto $A$. Then by Section 2, there are a conditional expectation of Watatani index-finite type from $D$ onto $B$ and a conditional expectation $E^{X}$ from $Y$ onto $X$ with respect to $E^{A}$ and $E^{B}$. For any $n \in \mathbb{N}$, let $C_{n}$ and $D_{n}$ be the $n$-th $C^{*}$-basic constructions for conditional expectations $E^{A}$ and $E^{B}$, respectively. Then by Corollary 6.3, the inclusions $C_{n-1} \subset C_{n}$ and $D_{n-1} \subset D_{n}$ are strongly Morita equivalent for any $n \in \mathbb{N}$, where $C_{0}=C$ and $D_{0}=D$. Thus, by Lemma $10.2, A \subset C_{n}$ and $B \subset D_{n}$ are strongly Morita equivalent for any $n \in \mathbb{N}$.

Theorem 10.4. Let $A \subset C$ and $B \subset D$ be unital inclusions of unital $C^{*}$-algebras, which are strongly Morita equivalent. We suppose that there is a conditional expectation of Watatani index-finite type from $C$ onto $A$. Then the paragroups of $A \subset C$ and $B \subset D$ are isomorphic.

Proof. This is immediate by the above discussions and Lemma 10.3.

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