

(3) Let $\Gamma: B \rightarrow \mathcal{L}(\Delta(B))$ be the Gelfand transform of B

For $f \in \mathcal{L}(\sigma(x))$ define $\tilde{f}(x) := \Gamma^{-1}(f \circ h)$

(4) $\Phi: f \mapsto \tilde{f}(x)$ is an isometric $*$ -isomorphism of $\mathcal{L}(\sigma(x))$ onto B

Γ is a homeomorphism $\Rightarrow f \mapsto f \circ h$ is an isometric $*$ -isomorphism of $\mathcal{L}(\sigma(x))$ onto $\mathcal{L}(\Delta(B))$

Γ is an isometric $*$ -isomorphism of B onto $\mathcal{L}(\Delta(B))$ by Theorem 33

So, Φ is such, as a composition of two such maps. \Downarrow

(5) $\tilde{1}(x) = \mathbf{1}$ (Φ preserves the unit)

$\tilde{c}d(x) = x$ ($\Gamma(x) = \hat{x} = h = \text{id} \circ h$)

(6) P is a polynomial $\Rightarrow \tilde{P}(x) = P(x)$

Γ Thus follows from (4) and (5) \Downarrow

(7) $\sigma(\tilde{f}(x)) = f(\sigma(x))$ for $f \in \mathcal{L}(\sigma(x))$.

Γ Φ is an isometric $*$ -isomorphism $\Rightarrow \Phi$ preserves spectrum
 $\Rightarrow \sigma(\tilde{f}(x)) = \sigma(\Phi(f)) = \sigma(f) = f(\sigma(x))$ \Downarrow

(8) If $y \in A$ commutes with x , it commutes with $\tilde{f}(x)$ for each $f \in \mathcal{L}(\sigma(x))$

$\Gamma \{z \in A; zy = yz\}$ is a closed subalgebra of A containing $\mathbf{1}$, x and also x^* (by Thm 37)
So, it contains B . \Downarrow