**S. Gagola.** *Transfer and Tate's Theorem.*

Let $H$ be a subgroup of a finite group $G$ which contains a Sylow $p$-subgroup of $G$. As is well known, when the largest abelian $p$-groups that occur as factor groups of $G$ and $H$ are isomorphic, then the largest $p$-groups that occur as factor groups of $G$ and $H$ are isomorphic. This of course is Tate's theorem, and known proofs of this involve cohomology or characters. There is however a new elementary approach which uses only the transfer map. The main idea that is exploited here is that the largest abelian $p$-factor group of $G$ is always isomorphic to a direct factor of the largest abelian $p$-factor group of $H$.