$\{0\} \times X$ corresponds to the vertex. In the following, X will be a C^{∞} compact closed manifold. For the analysis of pseudodifferential operators on $C_t(X)$ we require a C^{∞} structure with a singular point at the vertex. The classical way is to embed $C_t(X)$ in an Euclidean space or in a smooth manifold and to consider the induced structure on $C_t(X)$ near the vertex. For instance, if X is embedded in the unit sphere \mathbb{S}^N of \mathbb{R}^{N+1} , then

$$C_t(X) \cong \{rx \in \mathbb{R}^{N+1} : r \geq 0, x \in X\},$$

which specifies a C^{∞} structure with a conical point at the vertex. While topologically each one-point singularity is conical, the C^{∞} structure with singularities does depend on the way in which $C_t(X)$ is embedded in a smooth manifold. Indeed, having embedded X in an open set $O \subset \mathbb{R}^N$ star-shaped with respect to the origin, we get

(0.1)
$$C_t(X) \cong \{ r S(f(r)x) \in \mathbb{R}^{N+1} : r \ge 0, x \in X \}$$

where S is a diffeomorphism of O onto an open subset of \mathbb{S}^N , and f(r) a positive C^{∞} function on \mathbb{R}_+ bounded near r=0. Under this embedding, $C_t(X)$ has a cusp at the origin provided that $f(r) \to 0$, as $r \to 0$. Any C^{∞} structure with singularities on $C_t(X)$ determines a class of Riemannian metrics, a structure ring of C^{∞} functions at r=0 and a class of typical differential operators on the open "stretched" cone $\mathbb{R}_+ \times X$. And vice versa, either of these items specifies uniquely a C^{∞} structure close to the vertex on $C_t(X)$. This can be demonstrated already by the analysis on the half-axis. If $\dim X = 0$, we have $C_t(X) = \overline{\mathbb{R}}_+$ with the one-point singularity r=0 of $\overline{\mathbb{R}}_+$. For the conical singularity at r=0, the structure ring consists of all functions infinitely differentiable up to r=0. On the other hand, for the general embedding $\overline{\mathbb{R}}_+ \hookrightarrow \mathbb{R}^{N+1}$ given by (0.1), the structure ring at r=0 consists of all functions of the form

(0.2)
$$F\left(r, \frac{1}{\delta'(r)}, \frac{\partial}{\partial r} e^{\delta(r)}, \mathbf{D} \log \frac{1}{\delta'(r)}, \mathbf{D}^2 \log \frac{1}{\delta'(r)}, \ldots\right)$$

where $F(v_1, v_2, v_3, v_4, v_5, ...)$ is a C^{∞} function on all of $\mathbb{R}_+ \times \mathbb{R} \times \mathbb{R$

A Hausdorff topological space M is called a manifold with point singularities if there is a finite subset $S \subset M$ such that $M \setminus S$ is a paracompact manifold, and every $p \in S$ has a neighbourhood O which is homeomorphic to the cone $C_t(X)$ over a C^{∞} compact closed manifold X = X(p). If moreover M bears a C^{∞} structure away from S and a C^{∞} structure with singular points close to S, then M is said to be a C^{∞} manifold with point singularities. We define the "stretched" manifold M associated with M by attaching the sets $[0,1) \times X(p)$, $p \in S$, to $M \setminus S$. Then M is a C^{∞} manifold with boundary $\partial M \cong \bigcup_{p \in S} X(p)$, and $M \setminus \partial M$ is diffeomorphic to $M \setminus S$.