Theorem: If $L$ is accepted by a $T(n)$ time bounded $k$-tape machine then $L$ is accepted by $T(n) \log T(n)$ time bounded 2 tape machine.

Proof sketch: We will simulate a $k$-tape machine $M$ accepting $L$ using a two tape machine $M^{\prime}$.
The first tape of $M^{\prime}$ will use two tracks to simulate each tape of $M$. The second tape of $M^{\prime}$ is used as a scratch tape, useful for copying parts of the first tape in the simulation below.

In the proof we show how to simulate one move of $M$. Let us call this simulation as a basic move of $M^{\prime}$. We will give the proof for claimed time bound after the simulation.

Think of the first tape of $M^{\prime}$ as being divided into blocks, $\ldots, B_{-2}, B_{-1}, B_{0}, B_{1}, B_{2}, \ldots$, (see figure below). $B_{0}$ consists of one cell. $B_{i}$ and $B_{-i}$ consist of $2^{i-1}$ cells. In the presentation below we will assume that the boundaries of the different blocks are marked, though the markers will actually be placed only when the blocks are first used.


Figure 1: Tape Blocks

Let us concentrate on the simulation of one tape of $M$ by the corresponding 2 tracks on the first tape of $M^{\prime}$. The simulation is similar for all the other tapes. $M^{\prime}$ uses a special symbol called empty (this is different from blank).

Suppose at the start of any step the contents of cell being read by $M$ on the tape being simulated is $a_{0}$, and the contents of cells on the right are $a_{1}, a_{2}, \ldots$, and the contents of the cells on the left are $a_{-1}, a_{-2}, \ldots$ (where some of $a_{i}$ 's may be blank).

At the beginning of any basic step we will have the following invariant.
(A) For any $i>0$, either
(A1) lower tracks of $B_{i}$ and $B_{-i}$ are full (i.e. none of the symbols are empty), and upper tracks of $B_{i}$ and $B_{-i}$ are empty (i.e. all the symbols are empty).
(A2) Both tracks of $B_{i}$ are full, whereas both tracks of $B_{-i}$ are empty.
(A3) Both tracks of $B_{-i}$ are full, whereas both tracks of $B_{i}$ are empty.
Note that this invariant implies that for each $i>0, B_{i}$ and $B_{-i}$ together have exactly $2^{i}$ empty symbols and $2^{i}$ non-empty symbols.
(B) The lower track of $B_{0}$ contains the content of the cell being scanned by $M$, that is $a_{0}$. The head of $M^{\prime}$ is at $B_{0}$.
(C) Suppose we read the contents of the cells to the right of $B_{0}$, in the order of their distance from $B_{0}$, upper track first and lower track next, then we get $a_{1}, a_{2}, \ldots$.
(D) Similarly if we read the contents of the cells to the left of $B_{0}$ we get $a_{-1}, a_{-2}, \ldots$.

Initially the upper track of first tape of $M^{\prime}$ is all empty and the lower track contains $\ldots, a_{-2}, a_{-1}, a_{0}, a_{1}, a_{2}$, where $a_{0}$ is in block $B_{0}$. Note that the invariant is satisfied in the beginning.

We now show how to do the basic step of $M^{\prime}$ simulating a step of $M$ and maintain the invariant.
Clearly, $M^{\prime}$ can determine the symbol being scanned by $M$ (for all the tapes) since they are at $B_{0}$, and thus determine the symbol to be written on the cell being scanned and whether the head of $M$ on the corresponding tape moves left or right. Thus, the symbol to be written on the scanned tape can be witten at $B_{0}$. We now consider how to simulate the left move of $M$. The right move can be simulated similarly.
(1) $M^{\prime}$ first moves to the right until it finds the first block such that at least one of its upper/lower tracks is empty. Let this block be $B_{i}$. Note that this implies that the cells, $B_{1}, B_{2}, \ldots, B_{i-1}$ have both tracks full. Let the case of $B_{i}$ having both tracks empty be called Case 1 , and $B_{i}$ having only the upper track empty be called Case 2 .
(2) Now we want to rearrange the contents of blocks $B_{-i}, \ldots, B_{0}, \ldots, B_{i}$ to maintain the invariant.

Case 1: In this case $B_{-i}$ and $B_{1}, \ldots, B_{i-1}$ have both tracks full, whereas, $B_{i}$, and $B_{-1}, \ldots, B_{-(i-1)}$ have both tracks empty. Thus the symbols in these blocks are $a_{-2 * 2^{i-1}}, \ldots, a_{0}, \ldots, a_{2 *\left(2^{i-1}-1\right)}$.

After the rearrangement, we want: $a_{-2 * 2^{i-1}}, \ldots, a_{-2}$ to the left of $B_{0}, a_{-1}$ at $B_{0}$ and $a_{0}, \ldots, a_{2 *\left(2^{i-1}-1\right)}$ to the right of $B_{0}$.

We can do this by first copying these symbols to tape 2 (in sequential order), then copying back to tape 1 by filling lower track of $B_{-i}, \ldots, B_{0}, \ldots, B_{i}$. Note that this leaves the tape contents as required above.

Case 2: In this case $B_{-i}$ and $B_{i}$ have their lower tracks full, upper track empty, $B_{1}, \ldots, B_{i-1}$ have both tracks full, $B_{-1}, \ldots, B_{-(i-1)}$ have both tracks empty. Thus the symbols in these blocks are $a_{-2^{i-1}}, \ldots, a_{0}, \ldots, a_{2 *\left(2^{i-1}-1\right)+2^{i-1}}$.

After the rearrangement we want: $a_{-2^{i-1}}, \ldots, a_{-2}$ to the left of $B_{0}, a_{-1}$ at $B_{0}$ and $a_{0}, \ldots, a_{2 *\left(2^{i-1}-1\right)+2^{i-1}}$ to the right of $B_{0}$.

We can do this by first copying these symbols to tape 2 (in sequential order), then copying back to tape 1 by filling lower track of $B_{-(i-1)}, \ldots, B_{0}, \ldots, B_{i-1}$, and then filling both tracks of $B_{i}$. Note that this leaves the tape contents as required above.
(3) The head of $M^{\prime}$ then returns to the block $B_{0}$

This completes the basic move of $M^{\prime}$. Note that for simulating $k$ tapes we can do the steps 1 , 2 , and 3 above for each of the tape in a serial fashion (since after the simulation for each tape the head is back at $B_{0}!$ ).

We now consider the time required to simulate each tape. When $B_{i}$ is selected as in step 1 above, we call the basic step (with respect to the corresponding tape) a $B_{i}$-basic step.

Time required to do a $B_{i}$-basic step (steps 1 to 3 ) is proportional to $2^{i}$ (where the constant of proportionality is independent of $i$ ). Note that a $B_{i}$ basic step needs to be done at most once every $2^{i-1}$ steps of $M$. This is so since, for a $B_{i}$-basic step to be done, $B_{1}, \ldots, B_{i-1}$ must have to be full on both tracks; after $B_{i}$-basic step, $B_{1}, \ldots, B_{i-1}$ are empty in the upper track. It will take at least $2^{i-1}-1$ steps for them to become full again.) Also the first $B_{i}$-basic step cannot be done until atleast $2^{i-1}$ steps of $M$ are completed since we initially started with all blocks having empty upper track.

Thus the time for simulation is bounded by:

$$
k * \sum_{i=1}^{1+\log T(n)} c * 2^{i} \frac{T(n)}{2^{i-1}}
$$

for some constant $c$. This is bounded by $c^{\prime} T(n) \log T(n)$, for some constant $c^{\prime}$. This proves the time bound for the simulation.

