**Discourse topics, sentence topics and topic transitions in Spanish dialogue**

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We discuss traditional positions on sentence topics and discourse topics, and how the two relate to one another. To say that an expression is a sentence topic means that its referent is a pragmatically distinguished element within the semantic representation of an utterance, and it may be subject to specific syntactic, morphologic and prosodic marking. An utterance is *about* one (or sometimes several) sentence topics, because the latter provide some kind of link to the context. Discourse topics, on the other hand, have no form (only if they become sentence topics at some point) and are therefore not the subject of morphosyntactic exploration. We show, however, that discourse topics are intrinsically related to the *questions under discussion (QUDs)* that arguably structure a discourse. Since QUDs are usually implicit, so are discourse topics. From this view it also follows that the search for "the" topic of a discourse is not particularly illuminating. Instead, our approach allows for the determination of a hierarchy of discourse topics (or "topics under discussion"). In this talk, we demonstrate our annotation method and its visualisation, using examples from a Spanish-language dialogue. The approach has a number of benefits: (i) Each *discourse topic* characterises a (longer or shorter) discourse section and thus provides a cue about the textual coherence. Furthermore, systematically annotated *sentence topics* allow for a fresh look at (ii) the function(s) of topic marking and (iii) the nature of topic transitions as described in *Centering Theory.*