

$$\left(\begin{array}{ccccc|ccc}
 & \text{OL} & & & & \text{OM} & & \text{OR} \\
 b_{11} & 0 & \dots & \dots & 0 & b_{1p+1} & \dots & b_{1n} & c_1 \\
 0 & b_{22} & 0 & \dots & 0 & & & & \vdots \\
 \vdots & & \ddots & \ddots & \vdots & \vdots & & \vdots & \vdots \\
 \vdots & & & \ddots & 0 & & & & \vdots \\
 0 & \dots & 0 & 0 & b_{pp} & b_{pp+1} & \dots & b_{pn} & c_p \\
 \hline
 0 & \dots & 0 & 0 & 0 & 0 & \dots & 0 & c_{p+1} \\
 \vdots & & \vdots & \vdots & \vdots & \vdots & & \vdots & \vdots \\
 0 & \dots & 0 & 0 & 0 & 0 & \dots & 0 & c_m \\
 & \text{UL} & & & & & & & \text{UR}
 \end{array} \right)$$