

$X_{1,1}$	$X_{1,2}$	$X_{1,3}$
$X_{2,1}$	$X_{2,2}$	$X_{2,3}$
$X_{3,1}$	$X_{3,2}$	$X_{3,3}$

$3 \times 3$



$F_{1,1}$	$F_{1,2}$
$F_{2,1}$	$F_{2,2}$

$2 \times 2$

$=$

$O_{1,1}$	$O_{1,2}$
$O_{2,1}$	$O_{2,2}$

$2 \times 2$