

$$b(v) = \int_b v(x) dx$$

$$v = \sum_{i=1}^n c_i \varphi_i(x)$$

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$$= \int_b \sum_{i=1}^n c_i \varphi_i(x) \sum_{j=1}^n \varphi_j(x) dx$$

$$= \sum_{i,j} c_i \cdot \tau_{ij} \int \varphi_i \varphi_j dx$$

$$= \tau^T \mathcal{M}_C = \tau_{i,j}$$