

$$\therefore M_{\text{persp}} \rightarrow \text{ortho.} = \begin{pmatrix} n & 0 & 0 & 0 \\ 0 & h & 0 & 0 \\ 0 & 0 & f_n - f_h \\ 0 & 0 & 1 & 0 \end{pmatrix}$$

$$\therefore M_{\text{persp}} = M_{\text{ortho.}} M_{\text{persp} \rightarrow \text{ortho.}}$$