$$\hat{A} = \begin{pmatrix} 0 & a_{12} & a_{13} & ... & a_{1n} & a_{13mun+1}0 \\ 0 & a_{23} & ... & a_{2n} & a_{23mun+1}... & ... \\ ... & ... & ... & ...a_{k1} & 0 & 0 \\ ... & a_{kn} & a_{k3mun+1}... & ... & ... & ... \\ ... & ...0 & 0 & 0 & ... & 0 \\ a_{n3mun+1}0 & 0 & 0 & ... & 0 & 0 \end{pmatrix}.$$