

$$\hat{A} = \begin{pmatrix} 0 & a_{12} & a_{13} & \dots & a_{1n} & a_{13mun+1}0 & 0 \\ a_{23} & \dots & a_{2n} & a_{23mun+1}\dots & \dots & \dots & \dots \\ \dots & k1 & 0 & 0 & \dots & a_{kn} & a_{k3mun+1}\dots \\ \dots & \dots & \dots & \dots & \dots 0 & 0 & 0 \\ \dots & 0 & a_{n3mun+1}0 & 0 & 0 & \dots & 0 \\ 0 & & & & & & \end{pmatrix} 3mu.$$