**FORMING A MAGIC SQUARE**

This program calculates the minimal cost required to convert a given 3×3 matrix into a magic square. A magic square is a grid where the sums of numbers in each row, column, and diagonal are equal. The program compares the input matrix against all 8 possible 3×3 magic squares and computes the cost of changing each element. By summing the absolute differences between the input and each magic square, it determines the transformation that requires the least total change. This ensures an optimal solution while maintaining simplicity and efficiency.

Mark Anthony Alava, BSIT-3 Nexus