given

- $p_i \in \mathbb{R}^3$:points on lines
- $d_i \in \mathbb{R}^3$:unit directions along lines

$$k_{i} = (p_{i} - (p_{i} \cdot d_{i})d_{i})$$

$$a_{i} = (1,0,0) - d_{i,1}d_{i}$$

$$b_{i} = (0,1,0) - d_{i,2}d_{i}$$

$$c_{i} = (0,0,1) - d_{i,3}d_{i}$$

$$M = \begin{bmatrix} \sum_{i}(a_{i,1} - d_{i,1}(d_{i} \cdot a_{i})) & \sum_{i}(a_{i,2} - d_{i,2}(d_{i} \cdot a_{i})) & \sum_{i}(a_{i,3} - d_{i,3}(d_{i} \cdot a_{i})) \\ \sum_{i}(b_{i,1} - d_{i,1}(d_{i} \cdot b_{i})) & \sum_{i}(b_{i,2} - d_{i,2}(d_{i} \cdot b_{i})) & \sum_{i}(b_{i,3} - d_{i,3}(d_{i} \cdot b_{i})) \\ \sum_{i}(c_{i,1} - d_{i,1}(d_{i} \cdot c_{i})) & \sum_{i}(c_{i,2} - d_{i,2}(d_{i} \cdot c_{i})) & \sum_{i}(c_{i,3} - d_{i,3}(d_{i} \cdot c_{i})) \end{bmatrix}$$

$$r = \begin{bmatrix} \sum_{i}(k_{i} \cdot a_{i}) \\ \sum_{i}(k_{i} \cdot b_{i}) \\ \sum_{i}(k_{i} \cdot c_{i}) \end{bmatrix}$$

$$q = M^{-1}r$$