$\min c^{\top}x$ subject to Ax = b, $x \ge 0$ where

$$\underline{B}^{\top} y = c_B \implies y = \begin{bmatrix} \\ \end{bmatrix} \implies \frac{\hat{c}_N = c_N - N^{\top} y}{} = \begin{bmatrix} \\ \end{bmatrix}$$

$$\underline{B}^{\top}y = c_{\underline{B}} \implies y = \begin{bmatrix} \\ \end{bmatrix} \implies \underline{\hat{c}_N = c_N - N^{\top}y} = \begin{bmatrix} \\ \end{bmatrix}$$