$$A = \begin{pmatrix} a_{11} & a_{12} \\ a_{21} & a_{22} \end{pmatrix}$$

$$A' = A^{T} = {}^{4}A = \begin{pmatrix} a_{11} & a_{21} \\ a_{12} & a_{22} \end{pmatrix}$$

$$B = \begin{pmatrix} b_{11} & b_{12} & b_{13} \\ b_{21} & b_{22} & b_{23} \end{pmatrix} = 2 \times 3$$

$$B^{T} = \begin{pmatrix} b_{11} & b_{21} \\ b_{12} & b_{22} \\ b_{13} & b_{23} \end{pmatrix} = 3 \times 2$$

$$A = \begin{pmatrix} a_{11} & a_{22} \\ b_{13} & b_{23} \end{pmatrix} = \begin{pmatrix} a_{11} & a_{21} \\ b_{12} & b_{22} \\ b_{13} & b_{23} \end{pmatrix} = \begin{pmatrix} a_{11} & a_{21} \\ a_{12} & a_{22} \\ b_{13} & b_{23} \end{pmatrix} = \begin{pmatrix} a_{11} & a_{21} \\ a_{12} & a_{22} \\ b_{13} & b_{23} \end{pmatrix} = \begin{pmatrix} a_{11} & a_{21} \\ a_{12} & a_{22} \\ b_{13} & b_{23} \end{pmatrix} = \begin{pmatrix} a_{11} & a_{21} \\ a_{12} & a_{22} \\ b_{13} & b_{23} \end{pmatrix} = \begin{pmatrix} a_{11} & a_{21} \\ a_{12} & a_{22} \\ b_{13} & b_{23} \end{pmatrix} = \begin{pmatrix} a_{11} & a_{21} \\ a_{12} & a_{22} \\ b_{13} & b_{23} \end{pmatrix} = \begin{pmatrix} a_{11} & a_{21} \\ a_{12} & a_{22} \\ b_{13} & b_{23} \end{pmatrix} = \begin{pmatrix} a_{11} & a_{21} \\ a_{12} & a_{22} \\ b_{13} & b_{23} \\ a_{11} & a_{22} \\ b_{13} & b_{23} \\ a_{11} & a_{22} \\ b_{13} & a_{23} \\ a_{11} & a_{22} \\ a_{12} & a_{23} \\ a_{13} & a_{23} \\ a_{11} & a_{22} \\ a_{12} & a_{23} \\ a_{13} & a_{23} \\ a_{23} & a_{23} \\ a_{13} & a_{23} \\ a_{13} & a_{23} \\ a_{23} & a_{23} \\ a_{23$$

$$\begin{bmatrix} 6 & 3 & 3 \\ 1 & 5 & 6 \end{bmatrix} \sim \begin{array}{c} 0 & 3 & 3 \\ 2 & 6 & 8 \end{array} \begin{pmatrix} (-2) \\ 2 & 6 & 8 \end{array} \begin{pmatrix} (-2) \\ 3 & 3 \\ 0 & 3 & 3 \\ 0 & -4 & -4 \\ 0 & -4 & -4 \\ 1 & 1 & 1 \\ 0 & 0 & 0 \\ \end{array}$$

 $\Upsilon(A) = 2$