



Spatial discretization  
(FD grid)

SH coefficients per voxel

$$\begin{array}{c}
 \underbrace{1 \quad 2 \quad \dots \quad X \times Y} \\
 \begin{array}{c} 1 \{ \\ 2 \{ \\ \dots \{ \\ X \times Y \{ \end{array}
 \begin{array}{|c|} \hline \text{Grid} \\ \hline \end{array}
 \times
 \begin{array}{|c|} \hline \text{Coefficients} \\ \hline \end{array}
 =
 \begin{array}{|c|} \hline \text{Result} \\ \hline \end{array}
 \end{array}$$

$L^{l,m}$

$A$        $\vec{u}$        $\vec{Q}$