



Spatial discretization  
(FD grid)

SH coefficients per voxel

$$\begin{matrix}
 & \underbrace{1} & \underbrace{2} & \underbrace{\dots} & \underbrace{X \times Y} \\
 \underbrace{1} \{ & \begin{matrix} \text{Grid Cell} \end{matrix} & & & \\
 \underbrace{2} \{ & & & & \\
 \underbrace{\dots} \{ & & & & \\
 \underbrace{X \times Y} \{ & & & & 
 \end{matrix}
 \times
 \begin{matrix}
 \text{SH coefficients per voxel} \\
 \downarrow \\
 \begin{matrix} \text{Vector} \end{matrix}
 \end{matrix}
 =
 \begin{matrix}
 \text{Result Vector}
 \end{matrix}$$

$L^{l,m}$

$A$        $u$        $Q$