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i e "it is more difficult to approximate the gradients of u than the function values of u

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The above is only three for the particular transformation $F_{\tau}(\hat{x}) = A_{\tau} \hat{x} + b_{\tau}$

with $A = \begin{pmatrix} h & 0 \\ 0 & h \end{pmatrix}$. General transformations, that also have a shear/rotation/reflection component, need some technicalities \rightarrow Than 2.3.14