$$\left(\begin{array}{c} \underline{v}_1 \\ \underline{i}_2 \end{array}\right) = \left(\begin{array}{cc} \underline{h}_{11} & \underline{h}_{12} \\ \underline{h}_{21} & \underline{h}_{22} \end{array}\right) \left(\begin{array}{c} \underline{i}_1 \\ \underline{v}_2 \end{array}\right)$$