$$\mathbf{a}_{x_i}^{\top} \mathbf{p} = \begin{bmatrix} -X_i, -Y_i, -Z_i, -1, 0, 0, 0, 0, x_i X_i, x_i Y_i, x_i Z_i, x_i \end{bmatrix} \begin{bmatrix} p_{13} \\ p_{13} \\ p_{21} \\ p_{22} \\ p_{23} \\ p_{24} \\ p_{31} \\ p_{32} \\ p_{33} \\ p_{34} \end{bmatrix}$$