**b11** = c11

**b12** = c12

**b13** = c13

**a21**= c21 / b11

**b22** = c22 – a21 \* b12

**b23** = c23 – a21 \* b13

**a31** = c31 / b11

**a32** = (c32 – a31 \*b12) / b22

**b33** = c33 – a31 \* b13 – a32 \* b23

