

$$\begin{array}{lll}
 c_{11}x_1 + c_{12}x_2 + \dots + c_{1r}x_r + c_{1,r+1}x_{r+1} + \dots + c_{1n}x_n = & d_1 \\
 c_{22}x_2 + \dots + c_{2r}x_r + c_{2,r+1}x_{r+1} + \dots + c_{2n}x_n = & d_2 \\
 \cdots & \cdots & \cdots \\
 c_{rr}x_r + c_{r,r+1}x_{r+1} + \dots + c_{rn}x_n = & d_r \\
 0 = & d_{r+1} \\
 & \vdots \\
 0 = & d_m
 \end{array}$$

mit $c_{ii} \neq 0$ fr $i = 1, 2, \dots, r$; $r \leq n, r \leq m$