

1	2	3	4	5	6	7	8	9
5	6	4	8	9	7	2	3	1
9	7	8	3	1	2	6	4	5
4	5	6	7	8	9	1	2	3
8	9	7	2	3	1	5	6	4
3	1	2	6	4	5	9	7	8
7	8	9	1	2	3	4	5	6
2	3	1	5	6	4	8	9	7
6	4	5	9	7	8	3	1	2

1								
			9					
								5
			7					
							6	
		2						
						4		
	3							
				8				

	2							
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3								
							5	
		1						
			9					

		3						
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1	2	3	4	5	6	7	8	9
9	7	8	3	1	2	6	4	5
5	6	4	8	9	7	2	3	1
7	8	9	1	2	3	4	5	6
6	4	5	9	7	8	3	1	2
2	3	1	5	6	4	8	9	7
4	5	6	7	8	9	1	2	3
3	1	2	6	4	5	9	7	8
8	9	7	2	3	1	5	6	4

11	22	33	44	55	66	77	88	99
59	67	48	83	91	72	26	34	15
95	76	84	38	19	27	62	43	51
47	58	69	71	82	93	14	25	36
86	94	75	29	37	18	53	61	42
32	13	21	65	46	54	98	79	87
74	85	96	17	28	39	41	52	63
23	31	12	56	64	45	89	97	78
68	49	57	92	73	81	35	16	24

Solution to puzzle in **Theorem no. 176**: decomposition of the Latin square, top left, into transversals, giving the orthogonal mate, as shown bottom right.