RESOLUTION-CONTROLLED CONDUCTIVITY DISCRETIZATION IN ELECTRICAL IMPEDANCE TOMOGRAPHY

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Abstract. This work contributes to the numerical solution of the inverse problem of determining an isotropic conductivity from boundary measurements, known as Electrical Impedance Tomography. To this end, we first investigate the imaging resolution of the Complete Electrode Model in a circular geometry using analytic solutions of the forward problem and conformal maps. Based on this information we propose a novel discretization of the conductivity space which explicitly depends on the electrode sizes and locations. Roughly speaking, the resulting conductivity meshes comply with the maximal resolution provided by discrete data with a known noise level. We heuristically extend this approach to domains of arbitrary shape and present its performance under a Newton-type inversion algorithm.

1. Background and motivation

Electrical impedance tomography (EIT) is an imaging method for determining the electrical conductivity of an object from measurements on its surface. The underlying mathematical model is an elliptic boundary value problem where the Dirichlet data represents the potential on the object surface, the Neumann data represents the normal current flow through the surface and an elliptic PDE models the flow of current inside the object. The coefficient of the PDE is the searched-for conductivity. The evaluation of the Neumann-to-Dirichlet (ND) operator for a given conductivity is called the forward problem of EIT. The task in EIT is usually to solve the inverse conductivity problem (ICP) of determining the conductivity from the knowledge of the ND operator.

Electrode models and inversion. The pioneering work of Calderón [6] started the investigation of the continuum boundary model, where a complete knowledge of the continuum ND operator is assumed. However in practice, one can only apply currents and measure potentials through finitely many electrodes. As a consequence, the available boundary data is finite-dimensional – the ND map of this discrete model is a matrix. Moreover, due to electrochemical effects and the conducting nature of electrodes, it is impossible to prescribe Neumann data or access Dirichlet data explicitly anywhere at the boundary. Instead, the accurate Complete Electrode Model (CEM) [29] described in section 2.2 uses Robin-type boundary conditions to account for these effects.

Analytic properties of electrode models are rare. [19] show the injectivity of the Fréchet derivative of the ND map for piecewise polynomial conductivities on a triangulation of the domain for the CEM. The number of electrodes necessary for injectivity is finite, but unknown for any fixed triangulation. [4] use a model reduction approach to transform the ICP into the problem of determining the resistors in a network, which is uniquely solvable under certain conditions. However, the reduction approach is theoretically justified for radially symmetric near-constant conductivities only and the boundary model is slightly different from commonly used electrode models.

Stability of the reconstruction scheme is a critical matter for solving the ICP with measured data. Due to Alessandrini’s logarithmic stability estimate [1, Theorem 1] in the operator norm

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of the Dirichlet-to-Neumann (DN) map, the ICP for the continuum model is usually said to be exponentially unstable. Later results (e.g. [12], [24], [20]) show that the stability decays rapidly away from the boundary in typical norms. The consequence of all results is that regularization is necessary to achieve a stable inversion scheme for the ICP. In the absence of a general analytic result, stability studies for electrode models are usually done by investigating what can actually be detected in a fixed domain geometry and electrode setting. Here the notion of sensitivity (or distinguishability [15], detectability), i.e. the effect of perturbations in conductivity to boundary measurements, is important.

The decay of sensitivity away from the boundary leads to a decrease of conductivity imaging resolution. This has been considered for numerical inversion by coarsening the conductivity discretization away from the boundary, often with additional constraints. For example, [20] use a distinguishability criterion for the continuum model (see section 5.3), while [7] [3] match the number of conductivity coefficients to the degrees of freedom available in the ND map (the latter motivated by an analogy of EIT to resistor networks, see section 5.4). An explicit resolution-based quantification of the discretization size for the CEM across the domain is an open task that we will tackle in this work.

Most algorithms for the computation of the ICP are either motivated by the continuum model (for example complex geometrical optics solutions [22], factorization method [5]) or regularized iterative methods for an electrode model. An overview can be found in [21]. In this work we consider the iterative Newton-type method REGINN for the CEM [18].

Aim and structure of this work. We have pointed out that it is necessary to discretize the conductivity space and to find a suitable regularization scheme when solving the ICP numerically for an electrode model and noisy measurements. While the former is traditionally done by a simple triangulation of the domain, the choice of regularization is delicate as it imposes assumptions on the searched-for conductivity – usually on its smoothness – to control noise amplification during inversion. As a consequence, EIT images are typically heavily blurred.

Our tailored discretization scheme for the conductivity space relies on a novel analytic forward solution of the CEM in the presence of a perturbation in conductivity. It is piecewise constant on a partition of the domain with a locally adaptive, noise-dependent mesh size which we call an optimal resolution mesh. It explicitly inherits resolution information by modelling the smallest details which are recoverable from boundary data with a given noise level. Solving the ICP on these meshes with a Newton-type algorithm can be done efficiently with the estimated noise level as the only free design parameter for regularization.

In section 2 we introduce the relevant EIT models and notations. In section 3 we derive an analytic solution for the CEM forward problem on a disk in the presence of a centered circular perturbation in conductivity. Next, we use conformal maps to extend this result to perturbations at arbitrary locations in section 4. We use these analytic solutions to get local resolution information of the CEM. With this information, we design optimal resolution meshes to discretize the conductivity space in section 5. We outline the connections between the CEM and the continuum model and also compare our results to the results of [20] and the meshes arising from resistor networks in [4]. We then heuristically extend our results to domains of arbitrary shape. Finally, we demonstrate the performance of these discretizations using the regularized inexact Newton scheme REGINN [25] in section 6.

2. Preliminaries

A potential \( u \in H^1(\Omega) \) on a source-free, simply connected domain \( \Omega \subset \mathbb{R}^2 \) with piecewise Lipschitz boundary is a solution of the elliptic equation

\[
-\nabla \cdot (\sigma \nabla u) = 0 \quad \text{on} \quad \Omega,
\]

where \( \sigma \in L^\infty_+(\Omega) = \{ \varphi \in L^\infty(\Omega) | \varphi \geq c > 0 \text{ a.e. for some } c \in \mathbb{R}_{>0} \} \) is the isotropic conductivity coefficient.
2.1. Continuum boundary model. For given Dirichlet boundary data
\[ u|_{\partial \Omega} = f \in H^{1/2}(\partial \Omega), \]
the problem (1), (2) has a unique solution. Denoting by \( \nu \) the outer normal on \( \partial \Omega \), we call
\[ \sigma \frac{\partial u}{\partial \nu} =: i_{\nu} \in H^{-1/2}(\partial \Omega) = \left\{ \varphi \in H^{-1/2}(\partial \Omega) \mid \langle \varphi, 1 \rangle_{\partial \Omega} = 0 \right\} \]
the corresponding Neumann data. Conversely, the problem (1), (3) has a solution which is unique if we require the trace of \( u \) to have vanishing mean, that is
\[ u|_{\partial \Omega} \in H^{1/2}(\partial \Omega) = \left\{ \varphi \in H^{1/2}(\partial \Omega) \mid \langle \varphi, 1 \rangle_{\partial \Omega} = 0 \right\}. \]
Hence, the ND operator
\[ R_\sigma : H^{-1/2}(\partial \Omega) \to H^{1/2}(\partial \Omega), \quad i_{\nu} \mapsto f, \]
and its inverse are well-defined and one-to-one. The ICP in this setting is the inversion of the operator \( \sigma \mapsto R_\sigma \). Uniqueness is shown in [2].

2.2. Electrode boundary models. Electrode boundary models describe the injection of currents and the measurement of potentials through a finite number of electrodes. Assume we have electrodes\(^1\)
\[ E_1, \ldots, E_L \subset \partial \Omega, \quad L \in \mathbb{N}_{\geq 2}, \]
at which we can inject current patterns \( I \in \mathbb{R}_+^L = \{ V \in \mathbb{R}^L \mid (V, 1) = 0 \} \) and measure the resulting potential vectors \( U \in \mathbb{R}_+^L \). We assume that normal current \( i_{\nu} \), at the domain boundary only occurs at electrodes and that the electrodes are perfect conductors, i.e. the potential is constant on each electrode. Furthermore, we model contact impedances \( z_l \geq 0 \) that occur at each electrode-domain interface and cause a potential drop \( z_l i_{\nu} \), cf. [29]. This leads to Robin-type boundary conditions
\begin{align*}
(4a) & \quad i_{\nu} = 0 & \text{on } \partial \Omega \setminus E, \quad E = E_1 \cup \ldots \cup E_L, \\
(4b) & \quad u + z_l i_{\nu} = U_l & \text{on } E_l, \quad l = 1, \ldots, L, \\
(4c) & \quad \int_{E_l} i_{\nu} \, dS = I_l, & \quad l = 1, \ldots, L.
\end{align*}
For \( z_l \equiv 0 \), (11), (12) is called the Shunt Model, for \( z_l > 0 \) it is called Complete Electrode Model (CEM). The CEM is usually defined weakly as the unique solution \( (u, U) \in H^1(\Omega) \times \mathbb{R}_+^L \) of
\[ (5) \quad a((u, U), (w, W)) = \sum_{l=1}^L I_l W_l \quad \text{for all } (w, W) \in H^1(\Omega) \times \mathbb{R}_+^L, \]
where \( a: (H^1(\Omega) \times \mathbb{R}_+^L) \times (H^1(\Omega) \times \mathbb{R}_+^L) \to \mathbb{R}, \)
\[ (6) \quad a((v, W), (w, W)) = \int_{\Omega} \sigma \nabla v \cdot \nabla w \, dx + \sum_{l=1}^L \frac{1}{z_l} \int_{E_l} (v - V_l) (w - W_l) \, dS, \]
see [29]. We denote the ND (or Current-to-Voltage) map of the CEM by
\[ R_{\sigma,L} : \mathbb{R}_+^L \to \mathbb{R}_+^L, \quad I \mapsto U. \]
The ICP for the discrete setting is the inversion of the operator \( \sigma \mapsto R_{\sigma,L} \) with \( \sigma \) restricted to some subspace of \( L_+^\infty(\Omega) \). In practice, \( R_{\sigma,L} \) is given in a certain measurement basis of \( M \in \mathbb{N} \) measurements, that is, we know current vectors \( I^{(m)} \in \mathbb{R}_+^L \) and their corresponding potentials \( U^{(m)} \in \mathbb{R}_+^L \) satisfying \( R_{\sigma,L} I^{(m)} = U^{(m)} \) for \( m = 1, \ldots, M \). Since all potentials have vanishing mean, we have \( \text{rank}(R_{\sigma,L}) \leq L - 1 \). Usually, \( M = L - 1 \) or \( M = L \).

\(^1\)We identify electrodes with the surface they cover on the domain boundary.
2.3. **Sensitivity for detecting perturbations.** A keystone in our analysis is the investigation of the sensitivity of measurements to perturbations in conductivity.

This is a common method for analyzing EIT models and has been done e.g. in [15] for the continuum boundary model and, very recently, for deriving resolution verification tests for the CEM in [14].

For \( \sigma, \tilde{\sigma} \in L^\infty_+ (\Omega) \) and considering \( R_\sigma \) as an operator on \( L^2 (\partial \Omega) \), we call

\[
\lambda_{\sigma, \tilde{\sigma}} = \frac{\| R_\sigma - R_{\tilde{\sigma}} \|_2}{\| R_{\tilde{\sigma}} \|_2} \quad \text{and} \quad \lambda^*_{\sigma, \tilde{\sigma}} = \frac{\| R_\sigma - R_{\tilde{\sigma}} \|_2}{\| R_{\tilde{\sigma}} \|_2}
\]

the (relative) sensitivities for distinguishing \( \sigma \) from \( \tilde{\sigma} \) by electrode and continuum boundary measurements, respectively. Of special interest is the sensitivity

\[
\lambda_\sigma := \lambda_{\sigma, 1}
\]

for distinguishing a perturbed conductivity \( \sigma(x) = 1 + \eta(x) \) from the homogeneous case. Assume that we have a measurement setting with the relative spectral error bound

\[
\frac{\| R_{\text{meas}} - R_{1, L} \|_2}{\| R_{1, L} \|_2} \leq \varepsilon, \quad \varepsilon > 0,
\]

where \( R_{\text{meas}} \) is a noisy measured ND map of the CEM in the homogeneous case \( \sigma \equiv 1 \). Then, it is natural to call a perturbation \( \eta \) detectable in this setting if \( \lambda_\sigma > \varepsilon \). The size \( |\text{supp}(\eta)| \) of a perturbation \( \eta \) reaching the resolution limit of the measurement setup, i.e. resulting in \( \lambda_\sigma = \varepsilon \), strongly depends on the contrast of the perturbation and its location inside the domain.

**Remark:** Our definition of sensitivity (8) and spectral error (9) is slightly different from [14] and [15, sec. III], where the absolute error \( \| R_\sigma - R_{\tilde{\sigma}} \|_2 \) is considered. This absolute error is strongly dependent on the underlying background conductivity – and the contact impedance in a corresponding CEM version – and corresponds to an absolute spectral measurement noise level, independent of the magnitude of the measured potentials. In contrast, our definition is normalized by the maximum singular value of the ND map, which corresponds to a measurement error relative to the magnitude of the measured potentials when applying normalized currents. It is less sensitive to the underlying background conductivity and the contact impedances. We therefore believe that it is better suited for quantifying the sensitivity and resolution of a given measurement geometry.

3. **An analytic solution of the CEM forward problem for a centered circular perturbation in conductivity**

The forward problem in EIT is usually solved with numerical methods like finite elements. For some basic geometries, analytic solutions exist in terms of Fourier series. We present an analytic method to compute the operator \( R_{\sigma, L} \) of the CEM for a homogeneous disk containing a single centered circular perturbation. That way, we can compute the sensitivity \( \lambda_\sigma \) for detecting these circular perturbations explicitly. This is achieved by merging and generalizing the ansatz of [29, Appendix 3] for a single centered perturbation with the model of [11]. By extending the CEM to contact impedances that are varying along each electrode in Appendix B, we set stage for exploiting conformal maps and considering perturbations at arbitrary locations in section 4.

Let \( \Omega \subset \mathbb{R}^2 \) be the unit disk and let, for some \( r_0 \in (0, 1) \), the conductivity in polar coordinates be given as

\[
\sigma(r, \theta) = \begin{cases} 
\sigma_0, & 0 \leq r \leq r_0, \\
\sigma_1, & r_0 < r \leq 1.
\end{cases}
\]

\(^2\)All calculations can easily be extended to disks of arbitrary radius.
For $i_\nu \in L^2(\partial \Omega)$, the Fourier representations of a Dirichlet-Neumann pair on $\partial \Omega$ are derived in Appendix [A.1] as

\[
(10a) \quad f(\theta) = u(1, \theta) = u_0 + \sum_{k=1}^{\infty} a_k \cos(k\theta) + b_k \sin(k\theta),
\]

\[
(10b) \quad i_{\nu}(\theta) = \sigma_1 \frac{\partial u}{\partial r}(1, \theta) = \sigma_1 \sum_{k=1}^{\infty} d_k \left( a_k \cos(k\theta) + b_k \sin(k\theta) \right),
\]

for some Fourier coefficients $u_0, a_k, b_k \in \mathbb{R}$.

This means that for centered perturbations, the trigonometric functions are eigenfunctions of $R_\sigma$ with eigenvalues $\tau_{\sigma,k} = (\sigma_1 d_k)^{-1}$.

To determine these coefficients for a given electrode potential vector $U$ in the CEM, we generalize the approach of [13] Appendix]. For the CEM and $\sigma$ smooth near $\partial \Omega$, we have $u|_{\partial \Omega} \in H^{3/2-\alpha}(\partial \Omega)$ and $i_\nu \in H^{1/2-\alpha}(\partial \Omega)$ for all $\alpha > 0$, see [3] Remark I and the references therein. This guarantees a sufficiently fast decay of the coefficients and a convergence of the above series. Once the Fourier coefficients are known, we compute the resulting current vector $I$ by (4c). These calculations are carried out in Appendix [A.2]. Note also the remark therein regarding the truncation of the Fourier series for practical computation. Repeating this process for $L - 1$ basis vectors $U^{(1)} , \ldots, U^{(L-1)}$ of $\mathbb{R}_c^L$, we obtain the DN map $R_{\sigma,L}$ and we can determine the ND map $R_{\sigma,L}$ for the perturbed conductivity $\sigma$ and finally the sensitivity $\lambda_{\sigma}$ by (8).

Clearly, $\lambda_{\sigma}$ depends (nonlinearly) on the conductivities $\sigma_0$ and $\sigma_1$ and on the radius $r_0$ of the perturbation. Moreover, the sensitivity is monotonous in the following sense: Let $\eta > 0$ and let

\[
(12) \quad \sigma_B = \sigma_1 + \eta \chi_B, \quad \sigma_D = \sigma_1 + \eta \chi_D, \quad B \subset D \subset \Omega.
\]

Then, $\lambda_{\sigma_D,\sigma_1} \geq \lambda_{\sigma_B,\sigma_1}$, which is shown in Appendix [C]. It is a CEM version of [13] Appendix I]. By the same argument, a similar monotony holds for increasing values of $\eta$ and fixed perturbation size.

When studying the imaging resolution of EIT settings, it is insightful to know the smallest radius $r_0$ of a circular perturbation centered about the origin $\mathcal{O}$ inside the unit disk that can be detected from measurements with spectral noise level $\varepsilon$. This can be achieved by determining $r_0$ such that $\lambda_{\sigma} = \varepsilon$ for $\sigma = 1 + \eta \chi_B_{r_0}(\mathcal{O})$. Due to the above monotonicity, the smallest radius $r_0$ for conducting perturbations is reached for $\eta \to \infty$.

4. The CEM under conformal mapping

Conformal maps are angle-preserving deformations of the plane. In particular, solutions of the elliptic PDE (11) remain valid in a conformally transformed geometry (see standard literature, e.g. [23] [26]).

Conformal maps have been used for analyzing the continuum boundary model of EIT on the unit disk e.g. in [28] and for investigating its resolution in [27]. Moreover, quasi-conformal maps have been used for reconstructing quasi-conformal (anisotropic) images of realistic boundary shape settings e.g. in [16] for continuum boundary and electrode models.

Using conformal diffeomorphisms on the unit disk, we will compute the ND map of the Complete Electrode Model analytically for circular perturbations at arbitrary locations of the unit disk by reducing the non-centered situation to the centered case of the previous section. This can be done by mapping the disk conformally onto itself such that the non-centered perturbation is centered about the origin, then transforming the CEM boundary description accordingly and solving the forward problem in this transformed setting.

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\textsuperscript{3}In our numerical calculations, we set $\eta = 10^6 - 1$. 
We will show that due to the nature of conformal maps, the resulting ND map agrees with the one of the initial geometry when the boundary settings, in particular the electrode parameters, are modified accordingly. With this technique, we can determine $\lambda_\sigma$ for all circular perturbations inside a disk.

4.1. Conformal mapping of the CEM on the unit disk. Let $w$ be a conformal diffeomorphism on the unit disk that maps a point $R = (R, \varphi) \in [0,1) \times [0,2\pi)$ to the origin $O$. For $C \sim R^2$, $w$ and its inverse are given (up to rotation) by

$$z \mapsto w(z) = e^{-i\varphi}z - R \quad \text{and} \quad y \mapsto w^{-1}(y) = e^{i\varphi}y + R \quad \text{for} \quad y \in \mathbb{D} \subset \mathbb{C}. \quad (13)$$

In particular, a point on the boundary is again mapped to the boundary since

$$|w(e^{i\theta})| = |w^{-1}(e^{i\theta})| = 1, \quad \theta \in [0,2\pi). \quad (14)$$

Our aim is to transform an EIT setting conformally such that a perturbation on a disk $B_{r_Q}(Q)$, $Q = (Q, \varphi) \in (0,1) \times [0,2\pi)$ and $0 < r_Q < 1 - Q$, is mapped by $w$ to a disk $B_{r_0}(O)$ centered about the origin for some $0 < r_0 < 1$. The relations between the perturbation parameters $Q$ and $r_Q$, the parameter $R$ of the according conformal map $w$ and the radius $r_0$ are given by

$$Q = R \frac{1 - r_0^2}{1 - r_Q^2 R^2} \quad \text{and} \quad r_Q = r_0 \frac{1 - R^2}{1 - r_0^2 R^2}, \quad (15)$$

that is

$$R = \frac{1 + Q^2 - r_Q^2 - \sqrt{(1 + Q^2 - r_Q^2)^2 - 4Q^2}}{2Q} \quad \text{and} \quad r_0 = \frac{1 - Q^2 + r_Q^2 - \sqrt{(1 - Q^2 + r_Q^2)^2 - 4r_Q^2}}{2r_Q},$$

which can be seen by plugging $\pm r_0$ into $w^{-1}$, using the axis of symmetry in direction $\varphi$ and the fact that $w^{-1}$ maps circles onto circles. Note that $r_0 > r_Q$ and $R > Q$. The action of $w$ is depicted in Figure 1.

![Figure 1](image.png)

**Figure 1.** The conformal map $w$ maps $B_1(O)$ onto itself, $R$ to $O$ and $B_{r_Q}(Q)$ onto $B_{r_0}(O)$.

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4 We switch between polar coordinate notation in $\mathbb{R}^2$ and complex notation, using whatever is more convenient.

5 The arguments $(R, \varphi)$ are omitted. They denote the geometric parameters of $w$ and $w^{-1}$ throughout this work.
To parametrize the transformed boundary, let

\[ \vartheta := g(\theta) := \arg(w(e^{i\theta})), \quad \theta = g^{-1}(\vartheta) = \arg(w^{-1}(e^{i\vartheta})) \quad \text{and set} \]

\[ w_r := |w|, \quad w_r^{-1} := |w^{-1}|, \quad w_\vartheta := \arg(w), \quad w_\vartheta^{-1} := \arg(w^{-1}). \]

Being conformal maps, it is obvious that (4a) holds in the transformed setting. Recalling (17), condition (4c) is readily satisfied. Moreover, it follows from (14) that

\[ u_i \vartheta := u(w) - f_1 \vartheta, \vartheta \quad \text{and} \quad (g^{-1})'(\vartheta) = \frac{1 - R^2}{1 + R^2 + 2R \cos(\vartheta)}. \]

When transforming a potential \( u \) defined on the unit disk conformally to \( u^w \) by \( u^w(w(z)) = u(z) \), i.e. \( u^w(z) = u(w^{-1}(z)) \), the \( w \)-transformed Dirichlet data on the unit circle reads

\[ f^w(\vartheta) = u^w(1, \vartheta) = u(w^{-1}(1, \vartheta)) = f(g^{-1}(\vartheta)) = f(\theta). \]

For \( \sigma = \sigma_1 \) near the boundary and using the chain-rule in polar coordinates, the transformed Neumann data reads

\[ i_{\nu}^w(\vartheta) := \sigma_1 \frac{\partial u^w}{\partial r}(1, \vartheta) = \sigma_1 \frac{\partial u}{\partial r}(w^{-1}(r, \vartheta)) \frac{\partial w_\vartheta^{-1}}{\partial r}(r, \vartheta) \quad \text{and} \quad i_{\nu}(g^{-1}(\vartheta)) = \frac{1 - R^2}{1 + R^2 + 2R \cos(\vartheta)} i_{\nu}(\theta). \]

We will now transform the boundary conditions (4) such that the ND map does not change under conformal mapping which is crucial for our further analysis. In particular, the position, width and contact impedance of each electrode change. Condition (4a) states that normal current only occurs on electrode surfaces. For

\[ E_{i}^w := g(E_i), \]

it is obvious that (4a) holds in the transformed setting. Recalling (17), condition (4a) is readily checked as

\[ I_1 = \int_{E_i} i_{\nu}(\vartheta) d\vartheta = \int_{g(E_i)} i_{\nu}(g^{-1}(\vartheta)) (g^{-1})'(\vartheta) d\vartheta = \int_{E_1^w} i_{\nu}^w(\vartheta) \left( \frac{\partial w_\vartheta^{-1}}{\partial r}(r, \vartheta) \right)_{r=1}^{-1} (g^{-1})'(\vartheta) d\vartheta = I_1^w. \]

The last equality holds due to property (16). The transformation of condition (4b) requires a transformation of the contact impedances. We have that

\[ U_1 = f(\theta) + z_l i_{\nu}(\theta) = f(g^{-1}(\vartheta)) + z_l i_{\nu}(g^{-1}(\vartheta)) = f^w(\vartheta) + z_l^w(\vartheta) = U_1^w. \]
Thus set
\begin{equation}
    z_l^w(\vartheta) := \frac{1 + R^2 + 2R \cos(\vartheta)}{1 - R^2} z_l.
\end{equation}

The resulting contact impedances are functions of the angular variable \( \vartheta \), i.e., they are no longer constant. The CEM in the \( w \)-transformed setting giving rise to the same ND map as (14) reads
\begin{align}
    \label{eq:19a}
    i_l^w &= 0 \quad \text{on } \partial \Omega \setminus E_l^w, \quad E_l^w = E_1^w \cup \ldots \cup E_L^w, \\
    \label{eq:19b}
    f_l^w(\vartheta) + z_l^w(\vartheta)i_l^w(\vartheta) &= U_l \quad \text{on } E_l^w, \quad l = 1, \ldots, L, \\
    \label{eq:19c}
    \int_{E_l^w} i_l^w \, dS &= I_l, \quad l = 1, \ldots, L.
\end{align}

For centered circular perturbations, the ND map can again be computed analytically. This is carried out in Appendix [B].

Remark: The scaling of the complex plane \( z \mapsto \alpha z, \alpha > 0 \), is a conformal map. The normal current density resulting from a transformed potential is \( i_l^w \mapsto \alpha^{-1} i_l^w \). The corresponding boundary settings for preserving the ND map are \( E_l \mapsto \alpha E_l \) and \( z_l \mapsto \alpha z_l \). Thus, we can consider disks of arbitrary radii.

5. Optimal resolution meshes and approximations

In section [5.1], we propose a discretization of the conductivity space for the CEM in which we quantify the local resolution of the conductivity mesh explicitly using the analytic sensitivity information derived in the previous section. This works for any electrode configuration on the unit circle (cf. Figure [2]). Due to the high computational cost, this method is mainly of theoretical interest, and an approximation scheme is derived for quickly generating approximations to these discretizations in section [5.5].

5.1. Optimal resolution meshes on the unit disk. With the conformal mapping technique, we are able to determine the sensitivity for detecting circular perturbations anywhere in a disk. With this information, we design a partition of the disk in which perturbations in each cell have roughly the same impact on boundary measurements. To that end, we “fill” the disk with non-overlapping circular cells of fixed sensitivity \( \varepsilon > 0 \) and apply a Voronoi tessellation afterwards to get a partition of the entire disk. We call the resulting partition an optimal resolution mesh.

The generation of such a mesh with approximate sensitivity \( \varepsilon \) for perturbations of conductivity \( \sigma_0 \) in a background of conductivity \( \sigma_1 \) thus goes in several steps (Algorithm [1]):

First, choose a finite set of points \( T \subset B_1(\Omega) \) which are candidates for centers of circular cells. Next, successively pick points \( Q \) from \( T \) and determine the radii \( r_Q \) of perturbations centered about \( Q \) and resulting in sensitivity \( \lambda_\sigma = \varepsilon \) for \( \sigma = \sigma_1 + (\sigma_0 - \sigma_1) \chi_{B_{r_Q}(Q)} \). The radii can be found by a line-search strategy in very few steps since \( r_Q \) depends locally quadratic on \( \lambda_\sigma \). If \( B_{r_Q}(Q) \) lies inside \( \Omega \) and does not intersect with the previously covered area \( C \subset \Omega \), add \( Q \) to the set of valid points \( \mathcal{P} \) and add \( B_{r_Q}(Q) \) to the covered area \( C \). Otherwise, discard \( Q \). The result is a union of non-overlapping circles \( C \) with centers \( \mathcal{P} \), each resulting in sensitivity \( \lambda_\sigma = \varepsilon \) for perturbations of conductivity \( \sigma_0 \) in a homogeneous background medium of conductivity \( \sigma_1 \).

Finally, apply a Voronoi tessellation to \( \mathcal{P} \) and restrict it to \( B_1(\Omega) \) to get a partition of the domain. Results for various uniformly and non-uniformly distributed electrode settings are shown in Figure [2].

Remark: The set \( T \) should be chosen finer than the maximum expected resolution to achieve good results. To avoid big gaps between the circles, it is advisable to pick the innermost point from the set \( T \) first and then successively pick points with the biggest distance to the boundary. A possible choice for \( T \) are points on concentric circles.
Algorithm 1: Generation of an optimal resolution mesh on \( \Omega = B_1(0) \)

**Input:** \( \varepsilon, \sigma_0, \sigma_1 \):

Choose a finite set of test points \( T \subset B_1(0) \);

Set \( C = \emptyset \), \( P = \emptyset \);

repeat

Pick a point \( Q \) from \( T \) and set \( T := T \setminus Q \);

Find \( r_Q > 0 \) such that \( \lambda = \varepsilon \) for \( \sigma = \sigma_1 + (\sigma_0 - \sigma_1)\chi_{B_{r_Q}(Q)} \);

if \( B_{r_Q}(Q) \subset B_1(0) \) and \( B_{r_Q}(Q) \cap C = \emptyset \) then

Set \( P := P \cup Q \), \( C := C \cup B_{r_Q}(Q) \), \( T := T \setminus B_{r_Q}(Q) \);

end

until \( T = \emptyset \);

**Output:** Voronoi tessellation of \( P \), truncated to \( B_1(0) \);

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**Figure 2.** Circular perturbations (top) and according Voronoi tessellations (bottom) generated by Algorithm 1. Settings: \( \sigma_1 = 1 \), \( \sigma_0 = 10^6 \) (conducting perturbation) and contact impedances \( z = 0.01 \). (a), (b): 16 equally spaced electrodes that cover 50% of the boundary. (c): Nonuniform setting with 16 small electrodes on the upper half-circle and one big electrode at the bottom.

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### 5.2. Comparison with the continuum boundary model

To compare the resolution achieved by the CEM with the continuum model, we now derive upper bounds for the sizes of perturbations resulting in sensitivity \( \lambda_\sigma \geq \varepsilon \) in the continuum model.

For a centered circular perturbation inside the unit disk, i.e. \( \sigma = \sigma_1 + (\sigma_1 - \sigma_0)\chi_{B_{r_0}(0)} \), the eigenvalues \( \tau_{\sigma,k} \) of \( R_\sigma \) for the normalized eigenfunctions \( \cos(k \cdot)/\sqrt{\pi} \), \( \sin(k \cdot)/\sqrt{\pi} \), \( k \in \mathbb{N} \), are derived in section [5]. In the homogeneous case \( \sigma_0 = \sigma_1 \), we have \( \| R_{\sigma_1} \|_2 = \sigma_1^{-1} \). For conducting perturbations \( \sigma_0 > \sigma_1 \), we have \(-1 < c_1 < c_2 < \ldots < 0 \) in the definition of \( \tau_{\sigma,k} \), thus

\[
\| (R_\sigma - R_{\sigma_1}) f_k \|_2 = |\tau_{\sigma,k} - \tau_{\sigma_1,k}| \| f_k \| = \left| \frac{1 + c_k}{\sigma_1 k (1 - c_k)} - \frac{1}{\sigma_1 k} \right| = -\frac{2c_k}{\sigma_1 k (1 - c_k)}
\]

is decreasing in \( k \) for eigenfunctions \( f_k \).

The sensitivity for detecting a centered perturbation is given by

\[
\lambda_{\sigma,\sigma_1} = \frac{-2c_1}{(1 - c_1)}, \quad c_1 = \frac{\sigma_1/\sigma_0 - 1}{\sigma_1/\sigma_0 + 1/\sigma_0}.\]
By formally letting \( \sigma_0 \to \infty \) for a perfectly conducting inclusion, the radius \( r_0 \) resulting in a sensitivity \( \lambda_{\sigma_0,\sigma_1}^* = \varepsilon \) is given as
\[
r_0 = \sqrt{\frac{\varepsilon}{2 - \varepsilon}} \quad \text{for} \quad \varepsilon < 1.
\]

To investigate the resolution at a point \( Q \in B_1(\Omega) \), we use the conformal map \( w^{-1} \) that maps \( B_{r_0}(\mathcal{O}) \) onto \( B_{r_Q}(Q) \) for some \( r_Q > 0 \). The parameters are given by \((15)\) as
\[
R = R(Q, r_0) = \frac{r_0^2 - 1 + \sqrt{(1 - r_0^2)^2 + 4Q^2r_0^2}}{2Qr_0^2} \quad \text{and} \quad r_Q = r_0 \frac{1 - R(Q, r_0)^2}{1 - r_0^2 R(Q, r_0)^2}.
\]

By \((16)\), the Dirichlet data \( f_k \) and the corresponding normal current \( i_{\nu,k} \) are transformed to
\[
\begin{align*}
&f_k^{w^{-1}}(\theta) = f_k(g(\theta)) \quad \text{and} \quad i_{\nu,k}^{w^{-1}}(\theta) = \frac{1 - R(Q, r_0)^2}{1 + R(Q, r_0)^2 - 2R(Q, r_0)\cos(\theta - \vartheta)}i_{\nu,k}(g(\theta)).
\end{align*}
\]

Denote by \( \sigma_w \) the \( w^{-1} \)-transformed conductivity. Although we do not know the singular system of \( R_{\sigma_w} \) explicitly, we can get a lower bound for \( \lambda^*_{\sigma_w,\sigma_1} \) by setting \( k = 1 \), using the conformal mapping properties \( R_{\sigma_w}i_{\nu,1}^{w^{-1}} = \tau_{\sigma,1}f_1^{w^{-1}} \) and \( R_{\sigma_1}i_{\nu,1}^{w^{-1}} = \tau_{\sigma_1,1}f_1^{w^{-1}} \) and using the functions \( f_1^{w^{-1}} \) and \( i_{\nu,1}^{w^{-1}} \) in \((8)\). This leads to
\[
\lambda^*_{\sigma_w,\sigma_1} \geq \frac{\|R_{\sigma_w} - R_{\sigma_1}\|_{2}}{\|R_{\sigma_1}\|_2} \frac{\|i_{\nu,1}^{w^{-1}}\|_2}{\|i_{\nu,1}^{w^{-1}}\|_2} = \frac{\|f_1^{w^{-1}}\|_2}{\|f_1^{w^{-1}}\|_2} = \alpha_w \lambda^*_{\sigma_1,\sigma_1}, \quad \text{where} \quad \alpha_w = \frac{\|f_1^{w^{-1}}\|_2}{\|f_1^{w^{-1}}\|_2}.
\]

Thus to find the radius \( r_Q \) resulting in \( \lambda^*_{\sigma_w,\sigma_1} \geq \varepsilon = \alpha_w \lambda^*_{\sigma_1,\sigma_1} \) in the perfectly conducting case, we need to solve the implicit equation
\[
r_0 = \sqrt{\frac{\alpha_w^{-1} \varepsilon}{2 - \alpha_w^{-1} \varepsilon}}.
\]

It is implicit because the parameter \( R \) of the conformal map \( w^{-1} \) and thus \( \alpha_w \) depend on \( r_0 \). However for \( \alpha_w^{-1} \varepsilon \ll 1 \), \( r_0^2 \) depends almost linearly on \( \varepsilon \) and the solution can be found quickly by the fixed-point iteration
\[
r_{0,k+1} = \sqrt{\frac{\alpha_w^{-1} \varepsilon}{2 - \alpha_w^{-1} \varepsilon}}, \quad r_{0,0} = \sqrt{\frac{\varepsilon}{2 - \varepsilon}},
\]

where \( w_k^{-1} \) is the conformal map with parameter \( R = R(Q, r_{0,k}) \).

Once \( r_0 \) is found, we can explicitly compute \( A_Q = \pi r_0^2 \), an upper bound for the size of a perfectly conducting perturbation centered about \( Q \) and resulting in sensitivity \( \lambda^*_{\sigma_w,\sigma_1} \geq \varepsilon \). In particular for \( f_1 = \cos(\cdot)/\sqrt{\pi} \), \( A_Q \to 0 \) as \( Q \to 1 \) which is shown in Figure 3.

Figures 2a and 4 show \( A_Q \) as a function of \( Q \) for a fixed sensitivity in the continuum model (\( \lambda^* = 0.015 \)) and in various CEM settings (\( \lambda^* = 0.015 \)) with background conductivity \( \sigma_1 = 1 \). While the perturbation size \( A_Q \) gets arbitrarily small near the boundary for the continuum model, it is bounded away from 0 for the CEM because the concentration of Neumann data near a point is limited by the distance and size of the electrodes. We observe that increasing the number of electrodes does not necessarily increase the resolution inside the disk \((8)\). A decrease of the contact impedances increases the resolution at the center \((8)\). A decrease of the electrode sizes increases the resolution near an electrode, but decreases the resolution at the center \((8)\). A comparison of different types of resistive and conducting perturbations, along with the the results of \((20)\) (see section 5.3), is shown in \((4)\).

\(^{6}\)The angle \( \varphi \) of the point \( Q = (Q, \varphi) \) is fixed such that \( Q \) approaches the center of an electrode as \( Q \to 1 \) in the CEM.
It is worth mentioning that perfectly conducting (■ in Fig. 4) and isolating (▼) perturbations result in roughly the same resolution. The resolution of low-contrast conducting perturbations (•) is significantly worse, but it is roughly proportional to the high-contrast case throughout the domain. This means that optimal resolution meshes designed for perfectly conducting or resistive perturbations remain proper choices for reconstructing perturbations with lower contrast since the sensitivity of each perturbation to boundary measurements remains roughly constant. We will make use of this observation by performing all reconstructions on meshes designed for perfectly conducting perturbations in section 6.

Figure 4 shows $A_Q$ as a function of the sensitivities $\lambda_\sigma$ (CEM) and $\lambda_\sigma^*$ (continuum model) at two locations: the center of the unit disk ($Q = 0$) and a point near the boundary ($Q = 0.95$), centered about an electrode in the CEM. In both cases, $A_Q$ depends almost linearly on the sensitivity. This means that $A_Q$ for unknown sensitivities in the CEM can be approximated very well by linear interpolation/extrapolation of known values.

![Graphs showing $A_Q$ as a function of sensitivity](image)

(a) $Q \mapsto A_Q$ plot for $\lambda_\sigma^* = 0.015$ (solid line) and for $\lambda_\sigma = 0.015$ in the CEM with 8 (▼), 16 (■) and 24 (•) electrodes.

(b) $Q \mapsto A_Q$ plot for $\lambda_\sigma^* = 0.015$ (solid line) and for $\lambda_\sigma = 0.015$ and for 16 electrodes with $z_I = 10^{-1}$ (▼), $z_I = 10^{-2}$ (■) and $z_I = 10^{-3}$ (•).

(c) $Q \mapsto A_Q$ plot for $\lambda_\sigma^* = 0.015$ (solid line) and for $\lambda_\sigma = 0.015$ and 16 electrodes covering 25% (▼), 50% (■) and 75% (•) of the boundary.

(d) $Q \mapsto A_Q$ plot for $\lambda_\sigma = 0.015$ in the CEM for isolating ($\sigma_0 = 10^{-6}$, ▼), conducting ($\sigma_0 = 2$, ■) and perfectly conducting ($\sigma_0 = 10^6$, •) perturbations. The asterisks mark segment sizes of [20, Fig. 3.1] satisfying $|\eta|$ = 1.

Figure 3. Resolved details of the continuum boundary model and the CEM for various settings. CEM parameters as in Figure 2 if not stated otherwise.

In our computations shown in Figure 4, the ratios between the areas resolved for $\sigma_0 = 10^6$ and $\sigma_0 = 2$ range from 0.331 to 0.345 throughout the domain.
5.3. Comparison with results of MacMillan et al. [20] investigate the detectability of perturbations in conductivity from a finite set of Neumann data for the continuum boundary model. The central result of [20] (cf. Corollary 2.5 and section 2.3.2. therein) is an estimate of the form

$$\| R_\sigma i_\nu - f \|_{H^{1/2}(\partial \Omega)} + \epsilon \geq \sup_{i_1, i_2 \neq 0} C \left| \int_{\Omega} (\sigma - \bar{\sigma}) \nabla u_1 \cdot \nabla u_2 \, dx \right|, \quad i_\nu \in \mathcal{I}, \ C = \max_{z \in \Omega} |\sigma(z) - \bar{\sigma}(z)|,$$

where $\mathcal{I} \subset H^{-1/2}(\partial \Omega)$ is a given finite set of Neumann data, $f = R_\sigma i_\nu + \epsilon_n$ is noisy Dirichlet data, $u_1$ and $u_2$ are solutions of (11, 49) for conductivity $\sigma$ and Neumann data $i_1, i_2 \in H^{-1/2}(\partial \Omega)$ and $\epsilon = \epsilon_n, i_\nu$ is an error term depending on the measurement error $\epsilon_n$ and the non-optimality of $i_\nu$ for distinguishing $\sigma$ from $\bar{\sigma}$. Given a fixed $\epsilon > 0$, they generate meshes in [20, section 2.3.2.] (called graded grids therein) by finding the sizes $A_\eta = |\text{supp}(\eta)|$ of local perturbations $\eta = \sigma - \bar{\sigma}$ such that

$$\sup_{i_1, i_2 \neq 0} C \left| \int_{\text{supp}(\eta)} \eta \nabla u_1 \cdot \nabla u_2 \, dx \right| \| i_1 \|_{H^{1/2}(\partial \Omega)}^{-1} \| i_2 \|_{H^{1/2}(\partial \Omega)}^{-1} = \epsilon.$$  

To compare the radial resolution of the graded grids with our results, we plot $A_\eta$ versus the location of the center of $\text{supp}(\eta)$ in Figure 3d (marked with asterisks). Lacking an explicit formula, the information was obtained from the left grid of [20, Fig. 3.1], where $\epsilon = 0.1$ and $\max |\eta| = 1$ are considered. The perturbation sizes for a fixed $\epsilon$, although not identical to our solutions of section 5.2, show similar characteristics towards the boundary.

5.4. Comparison with results of a resistor network approach. The conductivity discretizations in [3] arise from a model reduction approach of EIT to the problem of determining the resistors in a linear network [8]. The geometry of the discretization is derived from the geometry of the resistor network which has a spiderweb structure with radial beams and concentric rings. This geometry, while theoretically justified for near-constant radially symmetric conductivities, has the disadvantage that the number of cells in each concentric ring is constant. Thus, even though the ring segments get longer towards the center, the resolution in angular direction gets very high at the center as the number of electrodes increases. This is not in accordance with the loss of resolution away from the boundary. Hence the model gets unstable and sensitive to noise when increasing the number of electrodes. Figure 5 shows conductivity discretizations resulting from resistor networks with 13 and 25 electrodes.
5.5. Approximations for domains with arbitrary boundary. Most EIT applications involve non-circular object geometries. Even in medical applications, where e.g. the cross-section of a human torso is close to an ellipse, using a circular geometry for inversion introduces heavy artifacts which make it impossible to reconstruct anything meaningful if the geometry is not adjusted properly (cf. [10]). Unfortunately, analytic expressions of conformal maps and their normal derivatives from arbitrary simply connected domains to the unit disk are usually not available. Moreover, the computation of optimal resolution meshes is impractical as it involves the solution of many linear systems of equations with large dense coefficient matrices. Thus, we aim to derive a scheme for quickly generating approximations to optimal resolution meshes on arbitrary domains, motivated by the analytic results of section 5.2. There we observed that the sensitivities for detecting perturbations in the continuum model and the CEM are similar, but the resolution of details in the CEM is limited near the boundary (cf. Figure 3).

The idea is now to use the continuum solution \( r_Q \) from (20) as an approximation for the CEM on arbitrary domains, replacing the radial coordinate \( Q \) therein by

\[
Q_z = 1 - d(z), \quad z \in \Omega, \quad \text{where } d(z) = \min_{l=1,\ldots,L} \text{dist}(z, E_l) / \max_{\zeta \in \Omega} \min_{l=1,\ldots,L} \text{dist}(\zeta, E_l)
\]

is the relative distance of \( z \) to the closest electrode.

Inspecting Figures 3a–c, we note that the resolution of the continuum model and the CEM have a similar characteristic, but the CEM curve is offset by the model differences and by the limited resolution near the boundary. To account for these differences in our approximation, we add a linear correction to the continuum solution \( r_{Q_z} \) which “shifts” the resolution curve to match the CEM results at the center and near the boundary. The linearly corrected resolution \( \rho \) should satisfy \( \rho(z_1) = p_1 \) and \( \rho(z_2) = p_2 \), where \( z_1 \) and \( z_2 \) are two points at which the radii \( p_1 \) and \( p_2 \) of resolved details of a given setting are known or can be estimated. The corrected formula reads

\[
\rho(z) := r_{Q_z} + \frac{\Delta p_2 - \Delta p_1}{Q_{z_2} - Q_{z_1}} (Q_z - Q_{z_1}) + \Delta p_1,
\]

where \( \Delta p_1 = p_1 - r_{Q_{z_1}} \) and \( \Delta p_2 = p_2 - r_{Q_{z_2}} \) are the differences between the given setting and the continuum model at \( z_1 \) and \( z_2 \), respectively.

By (23), adaptive approximations of the optimal resolution meshes can be created with Algorithm 1, replacing \( B_1(\Omega) \) by \( \Omega \) therein and setting \( r = \rho(z) \) for each test point \( z \in \mathcal{T} \). We will refer to these adaptive approximations as adaptive meshes. Generating an adaptive mesh

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The computation of the meshes shown in Figure 2 involved several thousand LU decompositions with up to 30,000 unknowns each and took several days (\( \varepsilon = 0.02 \)) to several weeks (\( \varepsilon = 0.01 \)) in our MATLAB implementation on a 2.2 GHz workstation with 16 CPU cores and 128 GB RAM.
that way usually takes less than one second in MATLAB on an Intel i7 notebook. For our implementations, we use the data from the circular case at $z_1 = 0$ and $z_2 = (0.95, 0)$ marked with ■ and ■ in Figure 4 i.e. $Q_{z_1} = 0$ and $Q_{z_2} = 0.95$, and interpolate/extrapolate accordingly for a given sensitivity $\varepsilon$ to obtain the values $p_1$ and $p_2$.

Figure 6 shows resulting adaptive meshes for $\varepsilon = 0.02$ in different geometries. Figure 7 shows the similarity of the optimal resolution mesh and its according adaptive mesh on the unit disk by plotting the centroids of the resulting Voronoi cells. Note that, as expected, the distribution and number of cells is similar (182 vs. 205 cells for $\varepsilon = 0.02$, 445 vs. 440 for $\varepsilon = 0.01$, cf. Figure 9).

**Figure 6.** Adaptive approximations of optimal resolution meshes in different geometries with 16 electrodes for $\varepsilon = 0.02$.

**Figure 7.** Locations of the Voronoi cell centroids for the opt. res. mesh (×, 182 cells), and the adaptive mesh (●, 205 cells) for $\varepsilon = 0.02$.

5.6. **Dynamic mesh size for iterative inversion algorithms.** Iterative Newton-type algorithms successively solve forward problems and apply Newton updates to the searched-for conductivity. This means that after the $k$th iteration, the relative spectral error

$$\varepsilon(k) = \frac{\| R(k) - R_{\text{meas}} \|_2}{\| R_{\text{meas}} \|_2}$$

can be calculated, where $R_{\text{meas}}$ is the measured ND map and $R(k)$ is the computed ND map of the $k$th iteration for the CEM. For the $k + 1$st iteration, we can thus generate an adaptive mesh of approximate sensitivity

$$\lambda_{\sigma} = \min \left\{ \alpha \cdot \varepsilon(k), \beta \right\}, \quad \alpha \in (0, 1), \quad \beta > 0,$$

(24)

to account for the successive refinement of reconstructed details. Then we interpolate the conductivity of the current iteration on the new mesh for the next iteration. This dynamic refinement is particularly helpful for generating meshes when the spectral error level of the measured data is unknown.

In our tests, we choose $\alpha = 0.8$, $\beta = 0.05$ and only generate a new mesh in the $k_l$th iteration if the relative spectral error decreased sufficiently, i.e. if $\varepsilon_{(k_l)} \leq \alpha \cdot \varepsilon_{(k_{l-1})}$, where $k_{l-1}$ is the last iteration where an adaptive mesh was generated. The dynamic refinement during a reconstruction with $\varepsilon_{\text{meas}} = 0.25\%$ shown in Figure 8. If the number of conductivity coefficients should be limited for computational reasons, a lower limit for $\lambda_{\sigma}$ could be added to (24).

6. **Numerical results**

In this section we present the performance of optimal resolution meshes and its adaptive approximations for the reconstruction of EIT images. The algorithm used is the regularized inexact Newton method REGINN described in [25] and applied to EIT in [18]. In the conjugate gradient iteration of REGINN, we use the Euclidean inner product on $\mathbb{R}^n$ for the discrete conductivity space instead of the area-dependent $L^2$ inner product used in [18]. This is because
by design, the impact of each conductivity segment to measured data is roughly the same, independent of its area. Note that REGINN performs absolute image reconstructions, i.e. no reference data of the same setting with a homogeneous background are needed.

For the simulated data in section 6.1 and 6.2, $M = L$ measurements are given by the so-called adjacent current patterns

$$I_{k}^{(m)} = \begin{cases} 
1, & k = m, \\
-1, & k = 1 + (m \mod L), \\
0, & \text{otherwise}.
\end{cases}$$

for $m, k = 1, \ldots, L$. When adding artificial noise of level $\delta > 0$ to the corresponding potential vectors $U^{(j)} \in \mathbb{R}^L$, we mean component-wise relative noise

$$U_{\text{noisy}}^{(j)} = U^{(j)} + \gamma_j \left(n_1^{(j)} U_1^{(j)}, \ldots, n_L^{(j)} U_L^{(j)}\right)^T,$$

where $n^{(j)} \in [-1,1]^L$ is uniformly distributed noise and $\gamma_j > 0$ is chosen such that

$$\left\|U_{\text{noisy}}^{(j)} - U^{(j)}\right\|_2 = \delta, \quad j = 1, \ldots, M.$$

Note that in general $\delta \neq \varepsilon$ for the relative spectral error $\varepsilon$ of the resulting noisy ND map. The relative error between a reconstructed conductivity $\sigma_{\text{rec}}$ and the exact solution $\sigma$ is computed as

$$e = \frac{\|P_{\Delta} \sigma_{\text{rec}} - P_{\Delta} \sigma\|_{L^2(\Delta)}}{\|P_{\Delta} \sigma\|_{L^2(\Delta)}},$$

where $P_{\Delta}$ is an interpolation on a very fine triangulation $\Delta$ of the domain $\Omega$. Throughout all numerical simulations, we use $L = 16$ equally distributed electrodes that cover 50% of the boundary with contact impedances $z_l = 0.01 \frac{2\pi}{|\partial \Omega|}$, $l = 1, \ldots, L$.

All forward computations are performed using finite elements on 10 000–13 000 triangles which are refined near the electrodes and independent of the conductivity discretizations. For example, the forward mesh for all reconstructions of Figure 9 consists of 12 037 triangles, see Figure 11.

The REGINN parameters are $\mu_0 = 0.6$, $\zeta = 0.95$ and $\tau = 1.05$ (denoted $R$ in [18, section 6]) which we found to be robust throughout all our experiments. Thus, the noise level is the only regularization parameter that needs to be specified when reconstructing from measured data.

REGINN terminates according to a discrepancy principle, that is after $n_{\text{it}}$ iterations, where $n_{\text{it}}$ is the first integer satisfying

$$\max_{j=1,\ldots,M} \left\|U_{\text{meas}}^{(j)} - R(n_{\text{it}}) I^{(j)}\right\|_2 \leq \tau \delta < \max_{j=1,\ldots,M} \left\|U_{\text{meas}}^{(j)} - R(n) I^{(j)}\right\|_2, \quad n = 1, \ldots, n_{\text{it}},$$

for a given measurement set of Current-Voltage pairs $(I^{(j)}, U_{\text{meas}}^{(j)})$, $j = 1, \ldots, M$, $M \in \mathbb{N}$.

We observed that the number of iterations until convergence significantly depends on the error level $\delta$ and the type of inclusions. For conducting inclusions and $\delta = 1\%$, we have $n_{\text{it}} \approx 5–15$. For resistive inclusions and $\delta = 0.25\%$, $n_{\text{it}} \approx 50–80$. Each iteration takes less than one second in MATLAB on an Intel i7 notebook.
6.1. **Reconstructions on the unit disk.** First, we reconstruct circular inclusions of conductivity \( \sigma_0 = 0.5 \) and radius \( r_Q = 0.4 \) inside the unit disk with background conductivity \( \sigma_1 = 0.25 \). As we assume the background conductivity to be unknown, the initial guess is \( \sigma_{\text{init}} \equiv 0.4 \) on \( \Omega \). To avoid inverse crime, the data \( R_\sigma \) is generated with the analytic forward solver of section 4.

To demonstrate the performance of the sensitivity-based meshes, reconstructions are also performed on generic meshes with approximately the same number of cells for comparison. Figure 9 shows reconstructions on an optimal resolution mesh (a), an adaptive approximation mesh (b), a generic triangle mesh (c), a uniformly spaced mesh (d), and a uniformly spaced mesh (e). All inverse problems are underdetermined as the number of conductivity coefficients exceeds the upper bound of \( \frac{L(L-1)}{2} = 120 \) degrees of freedom of an \( L = 16 \) electrode setting. All inversions are terminated by criterion (25), but using adaptive meshes results in faster convergence, smaller conductivity errors and fewer visible artifacts.

Figure 9. Settings with conducting inclusions and reconstructions from noisy data (\( \delta = 1\% \)). The refinement parameters of the triangle mesh and the uniform mesh were adjusted “by hand” to get a cell count as close as possible to the opt. res. mesh.

Figure 10. Generic 452 triangle mesh generated by the MATLAB PDE toolbox for the reconstruction of Figure 9d.

Figure 11. FEM discretization with 12 037 triangles for solving the forward problem on the unit disk, see Figure 9.
The conductivity discretization affects the representation of the Fréchet derivative of the map $\sigma \mapsto R_\sigma$ used in the Newton algorithm. This impact is shown in Figure 12 where the Frobenius norms of the Jacobians in each canonical direction $\chi_{\Omega_k}$, $k = 1, \ldots, K$, are plotted in descending order for the partitions $\Omega = \bigcup_{k=1}^{K} \Omega_k$ of the corresponding discretizations. It is not surprising that the sensitivity-based discretizations lead to a better equilibration of energy across the Fréchet derivative in the canonical basis. This type of conditioning positively affects the reconstruction quality and the speed of convergence of the Newton algorithm. In contrast, the conductivity artifacts near the electrodes in the uniform discretization appear on segments with particularly high sensitivity. A thorough analysis of this observation is beyond the scope of this work and subject to future investigation.

![Figure 12. Distribution of energy of the Fréchet derivative. The plot shows the Frobenius norms of the Fréchet derivative in the canonical directions in descending order for the optimal resolution mesh (red solid), the adaptive mesh (blue dashed), the triangle mesh (green dotted-dashed) and the uniform mesh (black dotted). The optimal resolution mesh results in a more equilibrated Jacobian for the Newton algorithm, leading to faster convergence.](image)

6.2. Reconstructions on polygonal domains. Next, we demonstrate the performance of adaptive meshes on non-circular domains (optimal resolution meshes cannot be computed with the given analytic solution for non-circular domains). The simulated data is generated by finite elements on very fine triangle meshes ($\approx 30000$) which are not refinements of the forward meshes to avoid inverse crime. The initial guess for all settings is $\sigma_{\text{init}} \equiv 0.3$. The results are shown in Figure 13.

The first setting is a square with conductivity $\sigma = 0.25$, a conducting segment ($\sigma = 0.5$), a resistive segment ($\sigma = 0.1$) and $\delta = 1\%$ noise. The challenge of this setting are the jumps of conductivity in the interior and along the boundary.

The second setting is a chest-shaped domain with $\sigma = 0.25$, highly resistive inclusions ($\sigma = 0.05$), a conducting inclusion ($\sigma = 0.5$) and $\delta = 0.5\%$ noise. The small conductivity coefficient in large parts of the domain means a small ellipticity constant of the variational formulation, leading to slower convergence.
The third setting is an L-shaped domain with $\sigma = 0.25$, a conducting circular inclusion ($\sigma = 0.5$), a resistive annulus ($\sigma = 0.1$) and $\delta = 0.25\%$ noise. Note that the small noise level leads to very fine adaptive conductivity meshes, in particular for elongated non-convex domains.

Figure 13. Reconstructions from noisy simulated data on adaptive meshes, generic triangle meshes and uniform meshes.

6.3. Reconstructions from measured data. The measured data from a tank experiment was kindly provided by Aku Seppänen (University of Eastern Finland) and Stratos Staboulis (Aalto University). The tank has a circumference of 88 cm and a height of 7 cm, each of the 16 electrodes has a width of 2.5 cm. It is filled with saline ($0.016 \Omega^{-1} m^{-1}$) and two conducting (metal) objects. The data was measured with the Kuopio Impedance Tomography 4 device, see [17]. Low-frequency alternating currents (1 kHz, 1 mA) were injected between a fixed grounded “driving” electrode (north-east in Figure 14) and each of the other 15 electrodes in turn (thus $M = L - 1$), ignoring the phase information of the applied currents and the resulting potentials. By averaging over multiple independent measurements, an estimated measurement tolerance of $\delta \approx 0.1–0.2\%$ was achieved. To account for the imperfections of the model (2D reconstruction of a cylindrical 3D setting, exact electrode positions) and contact impedances (we assume $z_l = 0.01 \frac{2\pi}{|\partial D|}$), we set $\delta = 0.3\%$ as the estimated measurement error for the REGINN algorithm. The reconstructions are shown in Figure 14. Due to the small error level, the computation of an according optimal resolution mesh is not feasible, cf. section 5.5.

7. Conclusions

Using conformal maps, we introduced an analytic method to determine the sensitivity of boundary measurements to circular perturbations in conductivity for the CEM on a disk. With
this information, we quantified the spatial resolution of various CEM settings and discretized the conductivity space accordingly, resulting in improved robustness and faster convergence when solving the ICP with Newton-type algorithms and noisy data.

Moreover, we pointed out the connections and differences of the CEM and the continuum boundary model in terms of imaging resolution.

Finally, we derived a heuristic approximation of sensitivity based discretizations of the conductivity space for circular and non-circular domains and verified its performance with simulated and measured data.

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Appendix A. Computing the analytic solution

Here we derive the formulas for the analytic forward solution of the CEM.

A.1. Fourier representation of the potential for a centered perturbation. We will express the potential $u = u(r, \theta)$ on $\Omega$ as a Fourier series in polar coordinates. The potential $u$ can be split in even and odd parts in $\theta$ and each part can be treated separately, hence assume first that $u$ is even in $\theta$. According to [29 (A3.4)], $u$ is of the form

$$ u(r, \theta) = u_0 + \sum_{k=1}^{\infty} (\frac{r}{r_0})^k a_k^{(1)} \cos(k\theta), \quad r \leq r_0, $$

$$ + \sum_{k=1}^{\infty} (r_0 - r)^k (r_k^{(2)} + r_k^{(3)}) \cos(k\theta), \quad r_0 \leq r < 1, $$

for some coefficients $a_k^{(1,2,3)} \in \mathbb{R}$. By matching $u$ and $\sigma \partial u / \partial r$ at $r = r_0$, we find from the orthogonality of the Fourier basis that

$$ a_k^{(1)} = a_k^{(3)} r_0^k + a_k^{(2)} r_0^{-k} \quad \text{(condition on } u) \quad \text{and} $$

$$ \sigma_0 a_k^{(1)} = \sigma_1 \left( a_k^{(3)} r_0^k - a_k^{(2)} r_0^{-k} \right) \quad \text{(condition on } \sigma \partial u / \partial r). $$

Substituting the first into the second equation, we get

$$ a_k^{(2)} = c_k a_k^{(3)} \quad \text{with} \quad c_k := \frac{\sigma_1 / \sigma_0 - 1}{\sigma_1 / \sigma_0 + 1} r_0^{2k}, $$

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\(^{10}\)University of Eastern Finland, Kuopio, Finland.
thus outside the perturbation, $u$ has the representation

$$u(r, \theta) = u_0 + \sum_{k=1}^{\infty} \left( r^k + r^{-k} c_k \right) a_k^{(3)} \cos(k\theta),$$

$$\frac{\partial u}{\partial r}(r, \theta) = \sum_{k=1}^{\infty} k \left( r^{k-1} - r^{-k-1} c_k \right) a_k^{(3)} \cos(k\theta).$$

By evaluating $u$ at $r = 1$ and letting $a_k := (1 + c_k) a_k^{(3)}$, we can express the potential and normal current at the boundary as

$$u(1, \theta) = u_0 + \sum_{k=1}^{\infty} a_k \cos(k\theta),$$

$$\sigma_1 \frac{\partial u}{\partial r}(1, \theta) = \sigma_1 \sum_{k=1}^{\infty} d_k a_k \cos(k\theta), \quad \text{where} \quad d_k := \frac{1 - c_k}{1 + c_k}.$$

For the odd part of $u$ in $\theta$ we can do the same calculations, replacing the cosine terms by sine terms and introducing coefficients $b_k$. Combining both, we get the desired representations (10).

A.2. Computation of the Fourier coefficients for given electrode potentials. We now apply the approach of [11 Appendix] to (10) to determine the Fourier coefficients $u_0$ and $a_k, b_k$, $k \in \mathbb{N}$, therein for a given voltage pattern $U = (U_1, \ldots, U_L)^T$ in the CEM. To that end, we rewrite (4b) as $i_v = \frac{1}{z_1} (U_l - u)$ and plug in the representations (10) for $u$ and $i_v$ which yields

$$\sigma_1 \sum_{k=1}^{\infty} d_k (a_k \cos(k\theta) + b_k \sin(k\theta)) = \begin{cases} \frac{1}{z_l} \left( U_l - u_0 - \sum_{k=1}^{\infty} a_k \cos(k\theta) + b_k \sin(k\theta) \right) & \text{on } E_l, \ l = 1, \ldots, L, \\ 0, & \text{otherwise}. \end{cases}$$

(26)

Following the idea of [11 Appendix], we multiply (26) with

$$\cos(n\theta), \quad n \in \mathbb{N}_0, \quad \text{and} \quad \sin(n\theta), \quad n \in \mathbb{N},$$

respectively and integrate in $\theta$ over $[0, 2\pi]$ which leads to the set of equations

$$0 = \sum_{l=1}^{L} \frac{U_l - u_0}{2z_l} 2\omega_l \left( \frac{1}{z_l} \int_{\omega_l}^{\theta_l + \omega_l} \cos(k\theta) \, d\theta + \frac{b_k}{z_l} \int_{\omega_l}^{\theta_l + \omega_l} \sin(k\theta) \, d\theta \right) \quad \text{for } n = 0,$$

$$\sigma_1 \pi d_n a_n = \sum_{l=1}^{L} \frac{U_l - u_0}{z_l} \int_{\omega_l}^{\theta_l + \omega_l} \cos(n\theta) \, d\theta \left( \frac{1}{z_l} \int_{\omega_l}^{\theta_l + \omega_l} \cos(k\theta) \, d\theta + \frac{b_k}{z_l} \int_{\omega_l}^{\theta_l + \omega_l} \cos(n\theta) \sin(k\theta) \, d\theta \right), \ n \in \mathbb{N},$$

$$\sigma_1 \pi d_n b_n = \sum_{l=1}^{L} \frac{U_l - u_0}{z_l} \int_{\omega_l}^{\theta_l + \omega_l} \sin(n\theta) \, d\theta \left( \frac{1}{z_l} \int_{\omega_l}^{\theta_l + \omega_l} \cos(n\theta) \cos(k\theta) \, d\theta + \frac{b_k}{z_l} \int_{\omega_l}^{\theta_l + \omega_l} \sin(n\theta) \cos(k\theta) \, d\theta \right), \ n \in \mathbb{N},$$

(27)
where $\theta_l \in [0, 2\pi)$ is the angular coordinate of the $l$th electrode center and $\omega_l > 0$ is its angular half-width. These equations can be rewritten as an infinite system of linear equations for $u_0, a_k, b_k$ as

$$
\begin{pmatrix}
 r^U \\
s^U 
\end{pmatrix} = \begin{pmatrix} A & B \\ B^T & C \end{pmatrix} \begin{pmatrix} u_0, a_1, a_2, \ldots, b_1, b_2, \ldots \end{pmatrix}^T,
$$

with the (infinite dimensional) vectors

$$
r^U = \begin{pmatrix} r^U_0, r^U_1, \ldots \end{pmatrix}^T, \quad s^U = \begin{pmatrix} s^U_1, s^U_2, \ldots \end{pmatrix}^T
$$

and matrices

$$
A = \begin{pmatrix} A_{00} & A_{01} & \cdots \\ A_{10} & A_{11} & \cdots \\ \vdots & \vdots & \ddots \end{pmatrix}, \quad B = \begin{pmatrix} B_{01} & B_{02} & \cdots \\ B_{11} & B_{12} & \cdots \\ \vdots & \vdots & \ddots \end{pmatrix}, \quad C = \begin{pmatrix} C_{11} & C_{12} & \cdots \\ C_{21} & C_{22} & \cdots \\ \vdots & \vdots & \ddots \end{pmatrix}
$$

with entries

$$
A_{nk} = \sum_{l=1}^{L} \frac{1}{2l} \int_{\theta_l-\omega_l}^{\theta_l+\omega_l} \cos(n\theta) \cos(k\theta) \, d\theta + \delta_{nk} \sigma_1 \pi d_k, \quad n \in \mathbb{N}_0, \ k \in \mathbb{N}_0,
$$

$$
B_{nk} = \sum_{l=1}^{L} \frac{1}{2l} \int_{\theta_l-\omega_l}^{\theta_l+\omega_l} \cos(n\theta) \sin(k\theta) \, d\theta, \quad n \in \mathbb{N}_0, \ k \in \mathbb{N},
$$

$$
C_{nk} = \sum_{l=1}^{L} \frac{1}{2l} \int_{\theta_l-\omega_l}^{\theta_l+\omega_l} \sin(n\theta) \sin(k\theta) \, d\theta + \delta_{nk} \sigma_1 \pi d_k, \quad n \in \mathbb{N}, \ k \in \mathbb{N},
$$

$$
r^U_n = \sum_{l=1}^{L} \frac{U_l}{2l} \int_{\theta_l-\omega_l}^{\theta_l+\omega_l} \cos(n\theta) \, d\theta, \quad n \in \mathbb{N}_0,
$$

$$
s^U_n = \sum_{l=1}^{L} \frac{U_l}{2l} \int_{\theta_l-\omega_l}^{\theta_l+\omega_l} \sin(n\theta) \, d\theta, \quad n \in \mathbb{N},
$$

where $\delta_{nk}$ is the Kronecker delta. Above integrals have analytic solutions given by the expressions $s_l$ and $c_l$, where $s_l(0) = 2\omega_l$, $c_l(0) = 0$ and

$$
s_l(n) = \frac{\sin(n(\theta_l+\omega_l)) - \sin(n(\theta_l-\omega_l))}{n}, \quad c_l(n) = \frac{\cos(n(\theta_l+\omega_l)) - \cos(n(\theta_l-\omega_l))}{n}, \quad n \in \mathbb{Z} \setminus \{0\}.
$$

Once the Fourier coefficients are known, we can compute the $l$th entry of the resulting current vector $I$ by integrating the left-hand side of (28) over the $l$th electrode:

$$
I_l = \int_{E_l} i_{\nu} \, dS = \sigma_1 \sum_{k=1}^{\infty} d_k (a_k s_l(k) - b_k c_l(k)).
$$

However, it is advisable to integrate over the faster converging Fourier series on the right-hand side of (28) which yields

$$
I_l = \frac{1}{2l} \left( 2\omega_l (U_l - u_0) - \sum_{k=1}^{\infty} a_k s_l(k) - b_k c_l(k) \right).
$$
Remark: In practice, we truncate the Fourier series to get a finite system of linear equations. The truncation index $N$ should be chosen with respect to the electrode widths such that the potential and normal current along all electrodes are approximated well by the truncated Fourier series. For example, if $2\omega_{\text{min}}$ is the smallest electrode angular width, the truncation index should be chosen well above the “critical” index $\lceil 2\pi/(2\omega_{\text{min}}) \rceil$ of a Fourier sum that can resolve details of size $2\omega_{\text{min}}$. In our implementations, we found $N = \max\{\lceil 32\pi/\omega_{\text{min}} \rceil,1000\}$ to give results of very high accuracy.

Appendix B. Analytic solution for the CEM forward problem under conformal mapping

By the Riemann mapping theorem, any simply connected smooth domain can be mapped to the unit circle conformally, that is, angle-preserving [23, 26]. We use conformal maps to reduce non-concentric EIT geometries to the concentric circular case. In this simpler geometry, we can solve the forward problem in EIT analytically. We now derive the analytic solution for the transformed CEM forward problem, incorporating the non-constant contact impedances in the formulas of Appendix A.2. Since the reciprocal of the transformed conductivity given in (18) is unsuitable for analytic (closed form) integration when multiplied by cosine or sine terms, we rewrite equation (19b) to avoid a term of the form $1/\cos(\sigma)$ on either side of the equation. To achieve this, we use the representation

$$
\frac{1 + R^2}{1 - R^2} i_{\nu}(\vartheta) = \begin{cases} 
\frac{1}{z_l} (U_l - f^w(\vartheta)) - \frac{2R \cos(\vartheta)}{1 - R^2} i_{\nu}(\vartheta) & \text{on } E^w_l, \\
0 & \text{otherwise.}
\end{cases}
$$

(30)

As in the centered case, we multiply the Fourier representation of (30) with the test functions $\cos(n\vartheta)$, $n \in \mathbb{N}_0$, and $\sin(n\vartheta)$, $n \in \mathbb{N}$, respectively and integrate in $\vartheta$ over $[0,2\pi]$. For better readability, we write $t(n\vartheta)$ for any of these test functions. On the left-hand side, we get

$$
\int_0^{2\pi} t(n\vartheta) \frac{1 + R^2}{1 - R^2} i_{\nu}(\vartheta) \, d\vartheta = \begin{cases} 
0 & \text{for } n = 0, \\
\pi \sigma_1 \frac{1 + R^2}{1 - R^2} d_n a_n & \text{for the cosine terms}, \\
\pi \sigma_1 \frac{1 + R^2}{1 - R^2} d_n b_n & \text{for the sine terms}.
\end{cases}
$$

(31)

On the right-hand side, we get

$$
\sum_{l=1}^{L} \frac{U_l}{z_l} \int_{\vartheta_1-v_l}^{\vartheta_1+v_l} t(n\vartheta) \, d\vartheta - u_0 \sum_{l=1}^{L} \frac{1}{z_l} \int_{\vartheta_1-v_l}^{\vartheta_1+v_l} t(n\vartheta) \, d\vartheta \\
- \sum_{k=1}^{\infty} a_k \sum_{l=1}^{L} \left[ \frac{1}{z_l} \int_{\vartheta_1-v_l}^{\vartheta_1+v_l} t(n\vartheta) \cos(k\vartheta) \, d\vartheta + \frac{2R \sigma_1 d_k}{1 - R^2} \int_{\vartheta_1-v_l}^{\vartheta_1+v_l} t(n\vartheta) \cos(\vartheta) \cos(k\vartheta) \, d\vartheta \right] \\
- \sum_{k=1}^{\infty} b_k \sum_{l=1}^{L} \left[ \frac{1}{z_l} \int_{\vartheta_1-v_l}^{\vartheta_1+v_l} t(n\vartheta) \sin(k\vartheta) \, d\vartheta + \frac{2R \sigma_1 d_k}{1 - R^2} \int_{\vartheta_1-v_l}^{\vartheta_1+v_l} t(n\vartheta) \cos(\vartheta) \sin(k\vartheta) \, d\vartheta \right].
$$

Now we rearrange each equation to be used as one row of a linear system of equations for $u_0$ and $a_k,b_k$, $k \in \mathbb{N}$, and return to the notation of (28). In the conformally mapped case, we get

$$
\begin{pmatrix}
\begin{bmatrix} u_l \end{bmatrix} \\
\begin{bmatrix} a_1 & a_2 & \ldots & b_1 & b_2 & \ldots \end{bmatrix}^T
\end{pmatrix}
= \begin{pmatrix}
A & B^1 \\
B^2 & C
\end{pmatrix}
\begin{pmatrix}
\begin{bmatrix} u_0 \end{bmatrix} \\
\begin{bmatrix} a_1 & a_2 & \ldots & b_1 & b_2 & \ldots \end{bmatrix}^T
\end{pmatrix}.
$$

(32)
The matrix coefficients are

\[
A_{nk} = \sum_{l=1}^{L} \frac{1}{z_l} \int_{\vartheta_l - \vartheta_1}^{\vartheta_l + \vartheta_1} \cos(n\vartheta) \cos(k\vartheta) \, d\vartheta + \delta_{nk} \pi \sigma_1 \frac{1 + R^2}{1 - R^2} d_k \\
+ \frac{2R \sigma_1 d_k}{1 - R^2} \sum_{l=1}^{L} \int_{\vartheta_l - \vartheta_1}^{\vartheta_l + \vartheta_1} \cos(n\vartheta) \cos(\vartheta) \cos(k\vartheta) \, d\vartheta, \quad n \in \mathbb{N}_0, \ k \in \mathbb{N}_0,
\]

\[
B_{nk}^1 = \sum_{l=1}^{L} \frac{1}{z_l} \int_{\vartheta_l - \vartheta_1}^{\vartheta_l + \vartheta_1} \cos(n\vartheta) \sin(k\vartheta) \, d\vartheta \\
+ \frac{2R \sigma_1 d_k}{1 - R^2} \sum_{l=1}^{L} \int_{\vartheta_l - \vartheta_1}^{\vartheta_l + \vartheta_1} \cos(n\vartheta) \cos(\vartheta) \sin(k\vartheta) \, d\vartheta, \quad n \in \mathbb{N}_0, \ k \in \mathbb{N},
\]

\[
B_{nk}^2 = \sum_{l=1}^{L} \frac{1}{z_l} \int_{\vartheta_l - \vartheta_1}^{\vartheta_l + \vartheta_1} \sin(n\vartheta) \cos(k\vartheta) \, d\vartheta \\
+ \frac{2R \sigma_1 d_k}{1 - R^2} \sum_{l=1}^{L} \int_{\vartheta_l - \vartheta_1}^{\vartheta_l + \vartheta_1} \sin(n\vartheta) \cos(\vartheta) \cos(k\vartheta) \, d\vartheta, \quad n \in \mathbb{N}_0, \ k \in \mathbb{N},
\]

\[
C_{nk} = \sum_{l=1}^{L} \frac{1}{z_l} \int_{\vartheta_l - \vartheta_1}^{\vartheta_l + \vartheta_1} \sin(n\vartheta) \sin(k\vartheta) \, d\vartheta + \delta_{nk} \pi \sigma_1 \frac{1 + R^2}{1 - R^2} d_k \\
+ \frac{2R \sigma_1 d_k}{1 - R^2} \sum_{l=1}^{L} \int_{\vartheta_l - \vartheta_1}^{\vartheta_l + \vartheta_1} \sin(n\vartheta) \cos(\vartheta) \sin(k\vartheta) \, d\vartheta, \quad n \in \mathbb{N}, \ k \in \mathbb{N},
\]

\[
r_n = \sum_{l=1}^{L} U_l \int_{\vartheta_l - \vartheta_1}^{\vartheta_l + \vartheta_1} \cos(n\vartheta) \, d\vartheta, \quad n \in \mathbb{N}_0,
\]

\[
s_n = \sum_{l=1}^{L} U_l \int_{\vartheta_l - \vartheta_1}^{\vartheta_l + \vartheta_1} \sin(n\vartheta) \, d\vartheta. \quad n \in \mathbb{N}.
\]

Note in particular that \(B_{nk}^1 \neq B_{nk}^2\) in general for \(R > 0\) due to the influence of the coefficients \(d_k\). In this representation, all integrals are given analytically by trigonometric identities. The integrals without the \(\cos(\vartheta)\) factor match those of \((29)\). The analytic solutions of the other integrals read

\[
\frac{1}{4} \left[ s_l(\alpha_{n,k}) + s_l(\beta_{n,k}) + s_l(\gamma_{n,k}) + s_l(\kappa_{n,k}) \right] \quad \text{in } A_{nk},
\]

\[
\frac{1}{4} \left[ c_l(\alpha_{n,k}) + c_l(\beta_{n,k}) - c_l(\gamma_{n,k}) - c_l(\kappa_{n,k}) \right] \quad \text{in } B_{nk}^1 \text{ and } B_{nk}^2,
\]

\[
\frac{1}{4} \left[ -s_l(\alpha_{n,k}) + s_l(\beta_{n,k}) + s_l(\gamma_{n,k}) - s_l(\kappa_{n,k}) \right] \quad \text{in } C_{nk},
\]

where

\[
\alpha_{n,k} = -k - n + 1, \quad \beta_{n,k} = -k + n + 1, \quad \gamma_{n,k} = k - n + 1, \quad \kappa_{n,k} = k + n + 1.
\]

The solution of this system is the set of Fourier coefficients of the transformed Dirichlet data \(f^w\). For the truncation and the computation of the current vector, the same comments apply as in Appendix A.2. In particular, it is advisable to integrate over the right-hand side of \((30)\).
which yields
\[
I_l = \frac{1 - R^2}{(1 + R^2)z_l} \left( 2\omega_l(U_l - u_0) - \sum_{k=1}^{\infty} a_k s_l(k) - b_k c_l(k) \right) \\
+ \frac{R\sigma_1}{1 + R^2} \sum_{k=1}^{\infty} d_k [a_k (s_l(k-1) + s_l(k+1)) - b_k (c_l(k-1) + c_l(k+1))].
\]

APPENDIX C. MONOTONY OF THE SENSITIVITY

This is a CEM version of \cite{13} Appendix I. The energy functional
\[
J(u, U) = \frac{1}{2} a((u, U), (u, U)) - \sum_{l=1}^{L} I_l U_l
\]
for the bilinear operator \(a\) from \cite{6} has the minimizing property
\[
J(u^*, U^*) = \min_{(u, U) \in H^1(\Omega) \times \mathbb{R}^L} J(u, U),
\]
where \((u^*, U^*)\) is the solution of the CEM for current vector \(I\). Denote by \(a_B\) and \(a_D\) the bilinear operators, by \(J_B\) and \(J_D\) the energy functionals and by \((u_B, U_B)\) and \((u_D, U_D)\) the CEM solutions for conductivities \(\sigma_B\) and \(\sigma_D\) from \cite{12}, respectively. Using \cite{5}, we immediately get
\[
J_B(u_B, U_B) = -\frac{1}{2} I^\top U_B \quad \text{and} \quad J_D(u_D, U_D) = -\frac{1}{2} I^\top U_D.
\]
From \(\sigma_D \geq \sigma_B\) on \(\Omega\), it follows that
\[
J_D(u_D, U_D) - J_B(u_B, U_B) = \frac{1}{2} \int_{\Omega} (\sigma_D - \sigma_B) |\nabla u_D|^2 \, dx \geq 0.
\]
Using the minimizing property for \(J_B\), we get
\[
-I^\top U_D = 2J_D(u_D, U_D) \geq 2J_B(u_D, U_D) \geq 2J_B(u_B, U_B) = -I^\top U_B.
\]
In terms of ND maps, we have that \(U_B = R_{\sigma_B} I\) and \(U_D = R_{\sigma_D} I\), thus
\[
\langle I, (R_{\sigma_D} - R_{\sigma_B}) I \rangle \leq 0
\]
for all \(0 \neq I \in \mathbb{R}^L_+\). Similarly, we get
\[
\langle I, (R_{\sigma_D} - R_{\sigma_1}) I \rangle \leq 0 \quad \text{and} \quad \langle I, (R_{\sigma_B} - R_{\sigma_1}) I \rangle \leq 0
\]
and finally \(\langle I, (R_{\sigma_D} - R_{\sigma_1}) I \rangle \leq \langle I, (R_{\sigma_B} - R_{\sigma_1}) I \rangle \leq 0\), hence \(\lambda_{\sigma_D, \sigma_1} \geq \lambda_{\sigma_B, \sigma_1}\).

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