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# 2 High-Resolution EEG Source Reconstruction with Boundary

3 Element Fast Multipole Method Using Reciprocity Principle and

4 TES Forward Model Matrix

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38 **Abstract**

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40 **Background:** Accurate high-resolution EEG source reconstruction (localization) is important for  
41 several tasks, including rigorous and rapid mental health screening.

42 **Objective:** The present study has developed, validated, and applied a new source localization  
43 algorithm utilizing a charge-based boundary element fast multipole method (BEM-FMM) coupled  
44 with the Helmholtz reciprocity principle and the transcranial electrical stimulation (TES) forward  
45 solution.

46 **Methods:** The unknown cortical dipole density is reconstructed over the entire cortical surface by  
47 expanding into global basis functions in the form of cortical fields of active TES electrode pairs.  
48 These pairs are constructed from the reading electrodes. An analog of the minimum norm  
49 estimation (MNE) equation is obtained after substituting this expansion into the reciprocity  
50 principle written in terms of measured electrode voltages. Delaunay (geometrically balanced)  
51 triangulation of the electrode cap is introduced first. Basis functions for all electrode pairs  
52 connected by the edges of a triangular mesh are precomputed and stored in memory. A smaller  
53 set of independent basis functions is then selected and employed at every time instant. This set  
54 is based on the highest voltage differences measured.

55 **Results:** The method is validated against the classic, yet challenging problem of median nerve  
56 stimulation and the tangential cortical sources located at the posterior wall of the central sulcus  
57 for an N20/P20 peak (2 scanned subjects). The method is further applied to perform source  
58 reconstruction of synthesized tangential cortical sources located at the posterior wall of the central  
59 sulcus (12 different subjects). In the second case, an average source reconstruction error of 7  
60 mm is reported for the best possible noiseless scenario.

61 **Conclusions:** Once static preprocessing with TES electrodes has been done (the basis functions  
62 have been computed), our method requires fractions of a second to complete the accurate high-  
63 resolution source localization.

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## 66 1. Introduction

67 The state-of-the-art automated human head segmentation (FreeSurfer [1],[2] and SPM12/CAT  
68 [3],[4] successfully adapted in SimNIBS *headreco* segmentation pipeline [5]) consists of five major  
69 whole-head shells or compartments: scalp, skull, cerebrospinal fluid (CSF), gray matter (GM),  
70 and white matter (WM) with cortical resolution of 0.5 nodes per mm<sup>2</sup> (1.4 mm average edge  
71 length). Secondary compartments (ventricles, eyes, internal air, head muscles, etc.) may be  
72 additionally included. The resulting surface meshes comprise approximately 1 M facets in total.  
73 Modern EEG/MEG (electroencephalography/magnetoencephalography) FEM (finite element  
74 method) modeling software DUNEuro [6] implemented in BrainStorm [7] and FieldTrip [8] also  
75 uses these five major compartments to solve the EEG forward problem [9],[10].

76 The alternative efficient boundary element method (BEM) based EEG/MEG modeling  
77 software – MNE Python [11] and EEGLAB [12] – cannot achieve this higher resolution; instead,  
78 they use simplified surface models for forward computations. The total size of such a model does  
79 not exceed 20,000-50,000 facets (at least 20 times smaller than for FEM) [13]. Furthermore,  
80 generation of dense BEM matrices requires approximately 2 hours as of 2020 [13].

81 The reason for this limitation is that, although FEM discretizes the entire 3D volume into a  
82 much larger number  $M$  of tetrahedra or hexahedra, the resulting  $M \times M$  FEM system matrix is  
83 sparse. Its filling and iterative solution require as low as  $O(M \log M)$  operations. BEM only  
84 discretizes 2D boundaries between otherwise homogeneous tissues into  $N$  triangles or  
85 quadrilaterals. However, the resulting  $N \times N$  system matrix is dense; its filling alone requires  
86  $O(N^2)$  operations, and the direct solution requires  $O(N^3)$  operations. Although  $N \ll M$ , FEM  
87 outperforms BEM for large  $M$  and  $N$  – i.e., for high-resolution subject-specific models.

88 A general-purpose fast multipole method or FMM [14],[15],[16],[17],[18],[19],[20],[21] is a  
89 way to reduce  $O(N^3)$  BEM operations to  $O(N)$  operations and thus restore the major advantage  
90 of BEM – its faster speed and better accuracy for piecewise homogeneous tissues. At the same  
91 time, its implementation is not trivial. Our recently-developed charge-based BEM algorithm with  
92 FMM acceleration or BEM-FMM [22] allows us to overcome this difficulty and solve state-of-the  
93 art human head models in approximately 40-80 seconds [24],[23].

94 However, the application of the charge-based BEM-FMM to practical EEG/MEG source  
95 localization problems has been limited by one important factor. BEM-FMM is a matrix-free  
96 approach: the system matrix and/or its factorization are not formed or stored. Instead, BEM-FMM  
97 uses an iterative solver (typically the generalized minimum residual method or GMRES [25]) for  
98 a single right-hand side where FMM is utilized to speed up every matrix-vector product. This FMM-

99 accelerated iterative algorithm for linear equations inherently runs with only one right-hand side  
100 (only one cortical dipole of a forward solution). Since the system or “transfer” matrix is not explicitly  
101 formed, this solution must be repeated for every cortical dipole separately. If one has (for instance)  
102 over a thousand such dipoles, the solution becomes impractical even with FMM acceleration.

103 It should be noted that this difficulty is purely implementational. It does not exist, for  
104 example, in modern FEM EEG/MEG software [6], which uses a fast and efficient transfer matrix  
105 approach [6],[34].

106 This study employs BEM-FMM coupled with the Helmholtz reciprocity principle [26] to  
107 overcome this major numerical difficulty. A reciprocal approach is used to effectively construct an  
108 unknown cortical dipole density over the entire cortical surface as an expansion into a relatively  
109 small number of precomputed active-electrode fields for different surface electrode pairs, thus  
110 bypassing the individual discrete-dipole fields entirely [31].

111 In EEG/MEG analyses, the reciprocity principle has been previously used for BEM  
112 [27],[28],[32], FDM [29],[28],[32], and FEM [31],[32],[33],[34] methods, but its applications have  
113 generally been limited. This is perhaps because, *for identical head models*, both conventional  
114 (dipole-based) and reciprocal (electrode-based) approaches are very similar in the final result for  
115 EEG applications, as they both change the forward problem from a source point of view to a  
116 sensor point of view [31]. From the FEM perspective, the practical difference between the two  
117 approaches was found to be minimal (cf. a detailed study [34]).

118 For BEM-FMM, the reciprocal approach could nonetheless be a critical implementation  
119 step. It will allow us to take full advantage of the FMM’s speed by utilizing iterative solutions for a  
120 relatively small number of on-scalp electrode pairs (approximately 20 to 100) when different 10-  
121 20 or 10-10 montages are used. Every such solution could in principle handle a surface head  
122 model of a unlimited complexity including, for example, brain meninges [35]. The model could  
123 contain up to 60-70 M triangular surface elements in total if necessary [35].

124 This study has three goals. First, it will develop and describe the reciprocal method via a  
125 global expansion of the cortical dipole density using BEM-FMM as the forward solver for fields  
126 generated by different electrode pairs. The resulting source localization algorithm will be quite  
127 similar (but not identical) to the well-known minimum norm estimation (MNE) algorithm [36],[37].

128 Second, we will validate this method and report experimental source localization results  
129 for two healthy young adult subjects (the “experimental subjects”). We will consider the well-  
130 known yet quite challenging median nerve stimulation paradigm (cf. Ref. [38],[39] and the  
131 corresponding bibliography). We will primarily target a P20/N20 somatosensory evoked potential  
132 (SEP) response peak. In this case, a cluster of synchronized *tangential* cortical dipoles is located

133 deeply at the posterior wall of the central sulcus as well as in the thalamic region [38],[39]. We  
134 will compare our results with the source localization obtained via leading BEM software MNE  
135 Python [11] which uses low resolution head models.

136 Third, we will apply the same method and report synthetic EEG source localization results  
137 for twelve young healthy adult Connectome Project subjects [48] (the “synthetic subjects”). The  
138 goal of this task is to estimate an average noiseless EEG source localization floor for a deeply-  
139 located tangential cortical dipole cluster, with the response resembling that of the N20/P20 peak.

140 Some previous studies reported very high ideal source reconstruction accuracy, such as  
141 twice the size of the discretization element [33]. However, these studies were either restricted to  
142 spherical head models [28], [29],[30], [33] and/or to one subject [29],[33]. Sometimes, the exact  
143 source placement was not entirely clear [33]. Based on average data for twelve synthetic subjects,  
144 we will provide a more conservative estimate.

145 Despite a different final goal, our approach has much in common with excellent recent  
146 TES (transcranial electrical stimulation) optimization studies [40],[41],[42],[43],[44]. For example,  
147 in Ref. [40], the reciprocal approach was applied with the goal of better TES targeting while  
148 utilizing existing EEG data. The reciprocity theorem helped the authors to select proper strengths  
149 for  $M$  surface electrodes (excluding the reference) using the precomputed EEG lead field matrix.

150 Our reciprocal approach is similar to that of Ref. [40], but its goal is exactly the opposite:  
151 we aim to perform the EEG source reconstruction utilizing the precomputed *TES forward model*  
152 *matrix* (as defined in [40],[41]) instead of the *EEG lead field matrix*. Our idea is to expand the  
153 unknown EEG cortical dipole density into  $M$  global “basis functions” – cortical fields of  
154 independent TES electrode pairs. The  $M$  unknown expansion coefficients are then found from the  
155 reciprocity principle.

156 Also, in the TES-related studies [40],[41],[42], the forward field matrix was constructed  
157 from the cortical electric fields of the following electrode pairs:

- 158 1. Reference electrode as the current sink;
- 159 2. Any other electrode (or their combination) as the current source.

160 This selection could be less optimal for EEG source reconstruction via reciprocity. The reason is  
161 that all such cortical fields strongly overlap or couple just below the common reference electrode.  
162 Therefore, they do not form an “orthogonal” basis, which would be more suitable for a MNE  
163 pseudoinverse. A selection of mutually decoupled electrode pairs – e.g., immediate edges of a  
164 Delaunay triangulation of the electrode grid – will improve the condition number of a noiseless  
165 pseudoinverse by a factor of  $10^1 – 10^2$  as compared to the above standard TES approach.  
166 Therefore, this method will be employed in the present study.

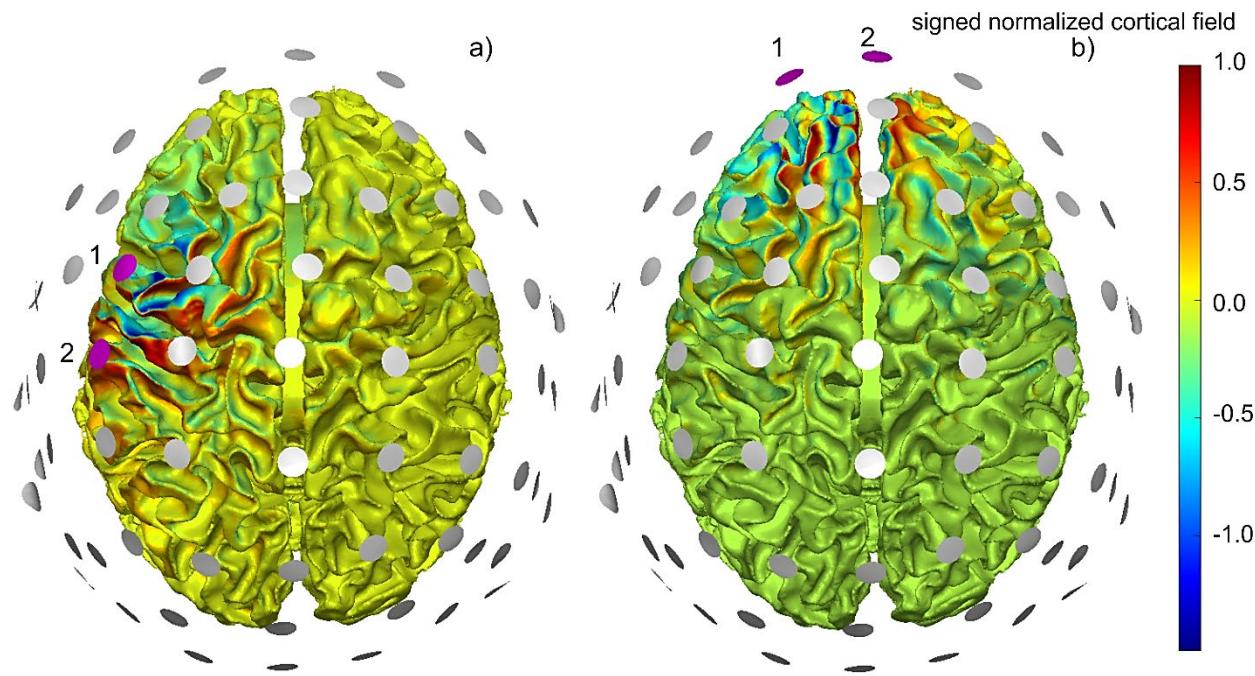
167 **2. Materials and Methods**

168 Below, we aim to describe the method used in this study step by step.

169 **2.1 Step 1. Construction of cortical electric fields of different EEG electrode pairs operating**  
170 **as TES electrodes**

171 Fig. 1 visualizes two such fields for two different electrode pairs (with active electrodes denoted  
172 1 and 2 in each case). These fields may be computed everywhere at the mid-cortical surface  
173 (between white matter and gray matter) or at any other cortical surface (corresponding to cortical  
174 layer V, for example) via BEM-FMM. Then, the field component normal to the surface is retained.  
175 This component can attain *both* positive and negative values. It is normalized to its maximum  
176 positive value and is further projected onto the white matter surface. The data in Fig. 1 correspond  
177 to the first synthetic subject under study (Connectome 101309) described below in this section.

178 Note that the electrode pairs illustrated in Fig. 1 (at  $\pm 1$  mA) will only include “nearest”  
179 electrodes and will not include the reference electrode or any other common electrode. This is in  
180 contrast to [40],[41][42]. Therefore, the corresponding electric fields will be better decoupled from  
181 each other in the sense of the inner product of the respective field vectors. These fields will further  
182 constitute the “basis functions” into which the unknown cortical density will be expanded.



183  
184 Fig. 1. a,b) – Normal signed cortical fields normalized to the maximum positive field strength for  
185 two electrode pairs. The active electrode pairs (source plus sink at  $\pm 1$ V) are marked magenta  
186 and are labeled as 1 and 2. All other electrodes are neutral (high-impedance/nonexistent) when  
187 one pair is driven.

188 **2.2 Step 2. Expansion of unknown cortical dipole density into global basis functions –**  
 189 **precomputed cortical fields of different TES electrode pairs**

190 Consider a vector of unknown cortical dipole strengths  $\vec{Q}$  (A·m) of the size  $N \times 1$ . The dipoles  
 191 themselves are located at  $\mathbf{r}_{1,2,\dots,N}$ . Also, assume that  $\mathbf{r}_{1,2,\dots,N}$  belong to a certain observation  
 192 surface (e.g., to a mid-surface between gray matter and white matter) and that all dipoles are  
 193 perpendicular to that surface. We will expand the vector of unknown dipole strengths  $\vec{Q}(\mathbf{r}_{1,2,\dots,N})$   
 194 into a set of linearly independent global basis functions – normal electric fields  $\vec{E}_m(\mathbf{r}_{1,2,\dots,N})$  of  
 195 different electrode pairs operating in the active (TES) mode when one electrode sources 1 mA  
 196 and another sinks 1 mA. Here,  $m = 1, \dots, M$  and  $M$  is the total number of such independent  
 197 electrode pairs. The basis functions are sampled exactly at the same spatial cortical points. The  
 198 sought expansion has the form  
 199

$$\begin{Bmatrix} Q_1(\mathbf{r}_1) \\ Q_2(\mathbf{r}_2) \\ \vdots \\ Q_N(\mathbf{r}_N) \end{Bmatrix} = \alpha_1 \underbrace{\begin{Bmatrix} E_{11}(\mathbf{r}_1) \\ E_{12}(\mathbf{r}_2) \\ \vdots \\ E_{1N}(\mathbf{r}_N) \end{Bmatrix}}_{\vec{E}_1} + \alpha_2 \underbrace{\begin{Bmatrix} E_{21}(\mathbf{r}_1) \\ E_{22}(\mathbf{r}_2) \\ \vdots \\ E_{2N}(\mathbf{r}_N) \end{Bmatrix}}_{\vec{E}_2} + \dots + \alpha_M \underbrace{\begin{Bmatrix} E_{M1}(\mathbf{r}_1) \\ E_{M2}(\mathbf{r}_2) \\ \vdots \\ E_{MN}(\mathbf{r}_N) \end{Bmatrix}}_{\vec{E}_M} \quad (1)$$

200  
 201 where  $\alpha_1, \alpha_2, \dots, \alpha_M$  are yet-unknown scalar coefficients.  $E_{mn}(\mathbf{r}_n)$  is the component of the electric  
 202 field normal to the cortical surface sampled at  $\mathbf{r}_n$  and generated by the  $m$ -th TES electrode pair.  
 203 Note that the vectors  $\vec{E}_m$  in Eq.(1) are the columns of the forward model TES matrix,  $\hat{\mathbf{S}}$ , as defined  
 204 in [40],[41]. To obtain exact agreement, matrix  $\hat{\mathbf{S}}$  from [40],[41] should be multiplied by one ampere.  
 205

206 **2.3 Step 3. Selection of “optimal set” of basis functions (TES electrode pairs)**

207 A dedicated selection of a set of electrode pairs might appear unnecessary since the fields of  
 208 different electrode configurations are indeed linearly dependent. For example, one can select all  
 209 pairs containing the reference electrode as a fixed cathode (-1 mA) and any other electrode as  
 210 an anode (+1 mA) [42]. Cortical fields of other possible electrode configurations (e.g., the fields  
 211 from Fig. 1) will be expressed through these basic TES fields.

212 Nonetheless, a point of concern is the condition number of the square  $M \times M$  matrix  $\hat{\mathbf{D}}$ ,  
 213

$$\hat{\mathbf{D}} = \hat{\mathbf{S}}^T \cdot \hat{\mathbf{S}} \quad (2)$$

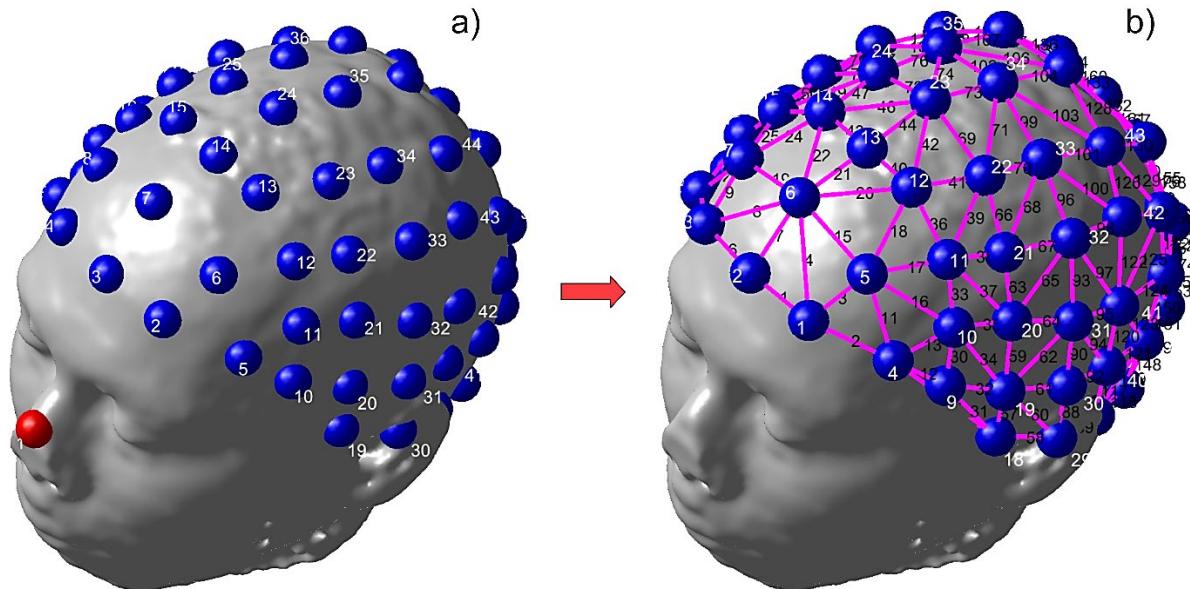
214 which will form the right pseudoinverse by computing  $\hat{\mathbf{D}}^{-1}$ , and which will appear in the final EEG  
 215 source reconstruction result. Here,  $T$  denotes the matrix transpose. The higher this number, the

217 more stable the inverse solution will become against both physical and numerical noise. This  
218 conditioning number will be *different* for different selection methods. In other words, a linear  
219 conversion between the fields from different sets of electrode pairs may contain a conversion  
220 matrix with a *low* condition number. Our initial experience working with different electrode  
221 combinations indicates that this might be an important question when the reciprocity approach is  
222 applied to EEG.

223 The basis functions – the fields of the electrode pairs – should not significantly overlap in  
224 space within the cortex; i.e., they should be “maximally” independent to assure a decent condition  
225 number of matrix  $\hat{D}$  in Eq. (2). Additionally, the basis functions should densely cover the surface  
226 area (or areas) of chief interest to accurately restore the cortical dipole density.

227 The method described below and illustrated in Fig. 2 may improve the condition number  
228 of matrix  $\hat{D}$  in Eq. (2) by a factor of  $10^1 - 10^2$  as compared to the standard choice [42] (section  
229 Discussion). Let us now assume that we have  $M + 1$  electrodes *excluding* the reference. We seek  
230  $M$  (but not  $M + 1$  as, for example, in [42]) independent basis functions in terms of the electrode  
231 pairs.

232



233  
234  
235 Fig. 2. Initial Delaunay triangulation of the electrode mesh. The reference electrode (red in Fig.  
236 2a) will be excluded from the triangulation.  
237

238 First, the given electrode montage from Fig. 2a is triangulated as shown in Fig. 2b with  
239 the reference excluded. We perform the triangulation by first projecting the electrode grid onto a  
240 flat surface and then applying 2D Delaunay triangulation [46]. As a result, all shortest edges

241 (corresponding to nearest electrode pairs) of the electrode mesh can be identified. The reference  
242 electrode (not shown in Fig. 2b) is *not* included into the triangulation. All TES fields of such  
243 electrode pairs ( $\pm 1$  mA) corresponding to the different edges of the triangular mesh will be  
244 precomputed and stored.

245 Then, we select a *subset* of all edges of the triangular electrode mesh shown in Fig. 2b to  
246 serve as the set of basis functions. This is because the total number of edges  $M_E$  in the triangular  
247 mesh is much larger (by approximately a factor of 3) than the number  $M$  of independent edge  
248 bases, where  $M + 1$  is the total number of electrodes excluding the reference electrode.  
249 Therefore, some edges (basis functions) must be retained, and many others can be eliminated.

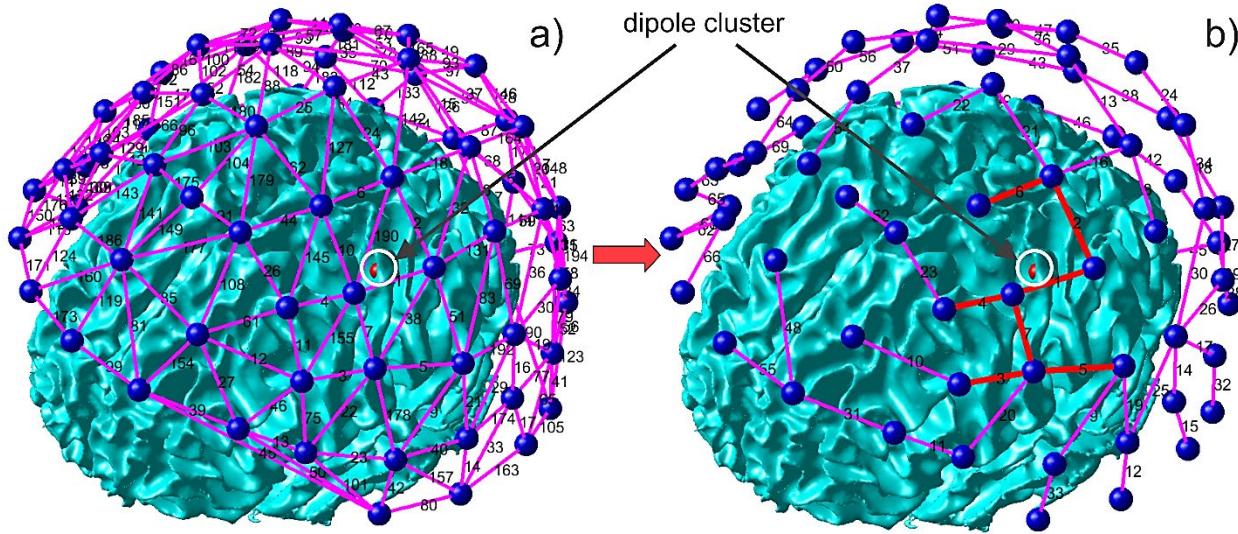
250 To retain the “most influential” independent edges, we use the measured electrode  
251 voltages at every sample time. From these values, the differential voltages  $V_m$  of every edge or  
252 the electrode pair are found. All mesh edges are then sorted in ascending order with respect to  
253 the absolute values of their respective absolute voltage differences divided by edge lengths. In  
254 other words, the suggested cost function has units of V/m and is a rough analog to the average  
255 electric field strength measured between the given electrodes of the pair.

256 A Gram-type matrix  $\hat{G}$  of the size  $M \times M_E$  is then constructed. Its  $m$ -th row contains entries  
257 of +1 for all columns where node  $m$  of the electrode mesh in Fig. 2b is the positive (current source)  
258 node of an edge. The same row contains -1 for all columns where node  $m$  of the mesh is the  
259 negative (current sink) node of an edge. The first  $M$  independent columns of matrix  $\hat{G}$  are finally  
260 found using Gauss-Jordan elimination. The numbers of these columns are the indexes into the  
261 sought independent edges (or the independent electrode pairs) with the *highest* measured (or  
262 predicted for synthetic data) voltage differences divided by the edge lengths – the “electric field  
263 strengths”.

264 As an example, Fig. 3 illustrates the basis function selection process when electrode  
265 voltages are generated by a synthetic cluster of tangential cortical dipoles (synthetic subject #1  
266 Connectome 101309) located at the posterior wall of the central sulcus, which is marked by an  
267 arrow. In Fig. 3a, there are  $M + 1 = 70$  electrodes in total with the reference excluded. There are  
268 also 194 edges in the electrode mesh:  $M_E = 194$ . In Fig. 3b, there are only 69 independent edge  
269 bases retained i.e.,  $M = 69$ .

270 It might appear at the first sight that, in the process of selecting the independent electrode  
271 pairs, some EEG electrodes are being eliminated. This is not true! *Every* EEG electrode (except  
272 the reference) belongs to at least one retained edge basis, for example in Fig. 3b. Thus, all EEG  
273 electrode voltages (but not all dependent electrode pairs) are still used.

274 The first seven edge bases with the highest predicted voltage differences are marked by  
275 bold red lines in Fig. 3b. It is seen that they (i) densely cover the anticipated source location and  
276 (ii) are in fact already “predicting” this location with a certain degree of accuracy. This might be  
277 another inviting property of the present selection method: it might preselect anticipated source  
278 position(s) based on the gradients of the measured on-skin voltages.  
279

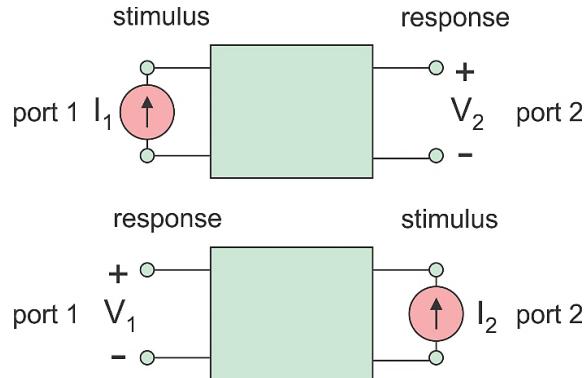


280  
281  
282 Fig. 3. Suggested selection and construction of global cortical EEG basis functions – electrode  
283 pairs. a) All edges of the triangulated electrode mesh. b) Independent electrode pairs (edge  
284 bases) selected using measured voltages and relative voltage differences for each electrode pair  
285 comprising one mesh edge. Red edges in b) possess the 7 highest absolute voltage differences  
286 from 69 in total. Thus, the bases with higher voltage differences divided by edge lengths (higher  
287 “electric fields”) are retained.  
288

## 289 **2.4 Step 4. Finding coefficients $\alpha_1, \alpha_2, \dots, \alpha_M$ in expansion Eq. (1) using reciprocity theorem**

### 290 **2.4.1 Circuits reciprocity theorem**

291 For EEG analyses, the circuits reciprocity theorem [45] in terms of electric current sources will be  
292 used. It states that, in any passive bilateral linear network, the ratio of voltage (response)  
293 produced at one terminal port due to a current excitation (stimulus) applied at another involves *no*  
294 distinction between these ports [45]. With reference to Fig. 4, one thus has  $V_2/I_1 = V_1/I_2$ .  
295



296  
297

298 Fig. 4. Circuit reciprocity theorem for a two-port network stated in terms of electric current sources  
299 [45].

300

301 To apply the reciprocity to the distributed resistive network of a human head [32], Port 1 will be a  
302 cortical dipole current source with current strength  $I_1 = i$  and a vector dipole length  $d$ . The dipole  
303 is located at  $r$ . This dipolar source creates voltage  $V_2 = v$  across an arbitrarily pair of small on-  
304 skin electrodes, which is defined as Port 2. In turn, the injected current  $I_2 = I$  though port 2 will  
305 generate an electric field  $E(r)$  and voltage  $V_1 = -d \cdot E(r)$  across the dipole terminals. The above  
306 reciprocity relation states that  $V_1 I_1 = V_2 I_2$ . After substitution, this relation yields

307

$$-E(r) \cdot Q(r) = vI \quad (3)$$

308

309 where  $Q(r) = dI_d$  [A · m] is the vector dipole moment, and  $I_d$  is the vector dipole current. After  
310 measuring the dipole-induced electrode voltage  $v$  and computing the field  $E(r)$  via a direct TES  
311 solution, we could thus restore the dipole strength  $Q(r)$  (or rather its projection onto the direction  
312 of the TES field) from Eq. (3).

313

314 It should be noted that all quantities (voltage, current, field) in the TES solution are linearly  
315 dependent. Therefore, instead of direct current injection, we could apply a more convenient  
316 voltage-based TES solution for a  $\pm 1V$  electrode pair in Eq. (3). The formulation of Eq. (3) will not  
317 change in this case, but  $I$  will become the net electrode current for the given voltage difference.

318

#### 2.4.2 One electrode pair and multiple cortical dipoles

319 The application of Eq. (3) to multiple dipoles is based on the linearity of the problem. Consider an  
320  $n$ -th dipole. Given its moment  $Q_n$  and its location  $r_n$ , Eq. (3) yields

321

$$-E(r_n) \cdot Q_n(r_n) = v_n I \quad (4)$$

322

323 Now, consider an arbitrary cortical dipole layer containing  $N$  such dipoles. Their entire dipole  
 324 contribution for the given electrode pair is obtained by a direct summation of all Eqs. (4). The  
 325 result has the form  
 326

$$-\sum_{n=1}^N \mathbf{E}(\mathbf{r}_n) \cdot \mathbf{Q}_n(\mathbf{r}_n) = VI, V = \sum_{n=1}^N v_n \quad (5)$$

327 where  $V$  is now the *net* electrode voltage generated by the entire dipole layer. Eqs. (4) and (5)  
 328 were tested by comparison with the analytical EEG solutions [24] and demonstrated excellent  
 329 agreement.  
 330

331  
 332 **2.4.3 Multiple electrode pairs and multiple cortical dipoles. Forward model TES matrix  $\hat{S}$**   
 333 In this case, Eq. (5) is to be written separately for every independent  $m$ -th electrode pair. All other  
 334 pairs are assumed to be absent. For  $M$  electrode pairs (recall that we assume  $M$  electrodes  
 335 *excluding* the reference), the result has the form:  
 336

$$-\sum_{n=1}^N \mathbf{E}_m(\mathbf{r}_n) \cdot \mathbf{Q}_n(\mathbf{r}_n) = V_m I_m, m = 1, \dots, M \quad (6)$$

337 where  $V_m$  is the observed (measured) voltage difference for the  $m$ -th electrode pair, and  $I_m$  is the  
 338 corresponding injected current. Again, Eq. (6) is applicable to any pair of surface electrodes. Such  
 339 pairs are to be driven sequentially and independently. The continuous (integral) version of Eq. (6)  
 340 can also be written in terms of a distributed cortical dipole moment density  $\mathbf{q}(\mathbf{r})$ . Here,  $\mathbf{q}(\mathbf{r}) =$   
 341  $\mathbf{Q}(\mathbf{r})/ds$  ( $\text{A} \cdot \text{m}/\text{m}^2$ ) is the current dipole moment per unit cross sectional area of the active cortex.  
 342 For a numerical solution, Eq. (6) is to be written in a matrix form,  
 343

$$\begin{Bmatrix} \mathbf{E}_1(\mathbf{r}_1), \mathbf{E}_1(\mathbf{r}_2), \dots, \mathbf{E}_1(\mathbf{r}_N) \\ \mathbf{E}_2(\mathbf{r}_1), \mathbf{E}_2(\mathbf{r}_2), \dots, \mathbf{E}_2(\mathbf{r}_N) \\ \vdots \\ \mathbf{E}_M(\mathbf{r}_1), \mathbf{E}_M(\mathbf{r}_2), \dots, \mathbf{E}_M(\mathbf{r}_N) \end{Bmatrix} \cdot \underbrace{\begin{Bmatrix} \mathbf{Q}_1(\mathbf{r}_1) \\ \mathbf{Q}_2(\mathbf{r}_2) \\ \vdots \\ \mathbf{Q}_N(\mathbf{r}_N) \end{Bmatrix}}_{\vec{Q}} = -\underbrace{\begin{Bmatrix} V_1 I_1 \\ V_2 I_2 \\ \vdots \\ V_M I_M \end{Bmatrix}}_{\vec{b}} \quad (7)$$

344  
 345 where  $\vec{Q}$  is the  $N \times 1$  vector with  $3 \times 1$  vector elements,  $\vec{b}$  is the  $M \times 1$  vector, and the element-  
 346 by-element multiplication on the right-hand side of Eq. (7) implies the scalar product of two three-  
 347 dimensional vectors.  
 348

349 We assume that all cortical dipoles are parallel to the local normal vectors  $\mathbf{n}_n$ , which are  
 350 themselves perpendicular to the cortical surface; that is  $\mathbf{Q}_n = \mathbf{n}_n Q_n$ . Denoting the projection of  
 351 the fields onto the dipole directions by  $E_{mn}(\mathbf{r}_n) = \mathbf{n}_n \cdot \mathbf{E}_m(\mathbf{r}_n)$ , we transform Eq. (7) to the  
 352 undetermined matrix equation  $\widehat{\mathbf{S}}^T \vec{Q} = \vec{b}$  in the following form  
 353

$$\underbrace{\begin{Bmatrix} E_{11}(\mathbf{r}_1), E_{12}(\mathbf{r}_2), \dots, E_{1N}(\mathbf{r}_N) \\ E_{21}(\mathbf{r}_1), E_{22}(\mathbf{r}_2), \dots, E_{2N}(\mathbf{r}_N) \\ \dots \\ E_{M1}(\mathbf{r}_1), E_{M2}(\mathbf{r}_2), \dots, E_{MN}(\mathbf{r}_N) \end{Bmatrix}}_{\widehat{\mathbf{S}}^T} \cdot \underbrace{\begin{Bmatrix} Q_1(\mathbf{r}_1) \\ Q_2(\mathbf{r}_2) \\ \dots \\ Q_N(\mathbf{r}_N) \end{Bmatrix}}_{\vec{Q}} = - \underbrace{\begin{Bmatrix} V_1 I_1 \\ V_2 I_2 \\ \dots \\ V_M I_M \end{Bmatrix}}_{\vec{b}} \quad (8)$$

354  
 355 where  $\widehat{\mathbf{S}}^T$  is the transpose forward model TES matrix,  $\widehat{\mathbf{S}}$ , as defined in [40],[41] as well as in Eq.(1)  
 356 of this section.

357

#### 358 **2.4.4 Finding coefficients $\alpha_1, \alpha_2, \dots, \alpha_M$ in expansion Eq. (1)**

359 Substitution of Eq. (1) into the reciprocal relation Eq. (8) gives us a unique system of  $M$  linear  
 360 equations for  $M$  coefficients  $\alpha_m$ . The individual elements of the  $M \times M$  square system matrix  $\widehat{\mathbf{D}}$  are  
 361 formed by the inner products of the corresponding electrode fields. One has  
 362

$$\sum_{n=1}^M D_{mn} \alpha_n = -V_m I_m, \quad m = 1, \dots, M; \quad D_{mn} = \begin{Bmatrix} E_{m1}(\mathbf{r}_1) \\ E_{m2}(\mathbf{r}_2) \\ \dots \\ E_{mN}(\mathbf{r}_N) \end{Bmatrix} \cdot \begin{Bmatrix} E_{n1}(\mathbf{r}_1) \\ E_{n2}(\mathbf{r}_2) \\ \dots \\ E_{nN}(\mathbf{r}_N) \end{Bmatrix} \quad \text{or } \widehat{\mathbf{D}} = \widehat{\mathbf{S}}^T \cdot \widehat{\mathbf{S}} \quad (9)$$

363

364 After Eq. (9) is solved (a trivial step since matrix  $\widehat{\mathbf{D}}$  is very small), coefficients  $\alpha_m$  are substituted  
 365 into Eq. (8) and the solution for the cortical dipole density is obtained.

366

#### 367 **2.4.5 Close similarity of reciprocal equation (9) with the MNE (minimum norm estimation) 368 equation [36],[37]**

369 The solution to Eqs. (1), (9) for the reconstructed discrete-dipole strengths  $\vec{Q}$  can be written in the  
 370 following form:

$$371 \quad \vec{Q} = \widehat{\mathbf{S}} \cdot \left\{ (\widehat{\mathbf{S}}^T \cdot \widehat{\mathbf{S}} + 0)^{-1} \cdot \vec{b} \right\} \quad (10)$$

372

373 where matrix  $\hat{\mathbf{S}}$  is given by Eq. (1). This is exactly the standard noiseless MNE equation (to within  
 374 switching a transpose) with the Tikhonov regularization parameter  $\lambda \geq 0$  equal to zero [36],[37].  
 375 Namely, the vector  $\vec{b}$  is given by Eq. (7) while Eq. (1) is the multiplication of the vector  $\vec{a}$ , where  
 376  $\alpha = (\hat{\mathbf{S}}^T \cdot \hat{\mathbf{S}} + 0)^{-1} \cdot \vec{b}$ , by  $\hat{\mathbf{S}}$ . However, matrix  $\hat{\mathbf{S}}$  is no longer the lead field matrix; it is now the  
 377 forward model TES matrix defined by a certain selection of the electrode pairs.

378 If the regularization were present, Eq. (10) would have the following form:

379

$$\vec{Q} = \hat{\mathbf{S}} \cdot \{(\hat{\mathbf{S}}^T \cdot \hat{\mathbf{S}} + \lambda^2 \hat{I})^{-1} \cdot \vec{b}\} \quad (11)$$

380

381 where  $\hat{I}$  is the unity matrix (or, more generally, the noise covariance matrix). Higher  $\lambda$ -values  
 382 mean that the matrix  $\hat{\mathbf{D}}$  would eventually be replaced by a unity matrix and the system of equations  
 383 (9) would be effectively diagonalized.

384 For the experimental data used in this study, the regularization parameter  $\lambda$  in Eq. (11) will  
 385 be chosen such that the condition number of matrix  $\hat{\mathbf{D}}_\lambda = \hat{\mathbf{S}}^T \cdot \hat{\mathbf{S}} + \lambda^2 \hat{I}$  is no less than 0.05. For  
 386 synthetic data without noise, the regularization parameter in Eq. (1) will be set exactly equal to  
 387 zero.

388

#### 389 **2.4.6 Are we simply computing the EEG lead field matrix row-wise instead of column-wise 390 via the reciprocity?**

391 Eq. (8) is very similar to the standard EEG lead field matrix equation. If we were to construct the  
 392 lead field  $\hat{L}$  using on-skin potentials  $\varphi(\mathbf{r})$  of individual dipoles, we would arrive at  
 393

$$\underbrace{\begin{Bmatrix} \varphi_{11}(\mathbf{r}_1), \varphi_{12}(\mathbf{r}_2), \dots, \varphi_{1N}(\mathbf{r}_N) \\ \varphi_{21}(\mathbf{r}_1), \varphi_{22}(\mathbf{r}_2), \dots, \varphi_{2N}(\mathbf{r}_N) \\ \dots \\ \varphi_{M1}(\mathbf{r}_1), \varphi_{M2}(\mathbf{r}_2), \dots, \varphi_{MN}(\mathbf{r}_N) \end{Bmatrix}}_{\hat{L}} \cdot \underbrace{\begin{Bmatrix} Q_1(\mathbf{r}_1) \\ Q_2(\mathbf{r}_2) \\ \dots \\ Q_N(\mathbf{r}_N) \end{Bmatrix}}_{\vec{Q}} = + \underbrace{\begin{Bmatrix} V_1 \\ V_2 \\ \dots \\ V_M \end{Bmatrix}}_{\vec{b}} \quad (12)$$

394

395 where the dipole strengths  $Q_n$  are now normalized by the same unit current (for example, by 1  $\mu$ A).

396

397 Comparing Eqs. (8) and (12), respectively, we see that the differences between the two  
 398 matrices  $\hat{L}$  and  $\hat{\mathbf{S}}$  might go deeper than a simple transpose. While  $E_{mn}(\mathbf{r}_n)$  in Eq. (8) is the field  
 399 generated by the  $m$ -th TES electrode pair at the dipole location  $\mathbf{r}_n$  *within* the cortex, potential  $\varphi_{mn}$   
 400 in Eq. (6) does *not* belong to the cortex. It is the potential (voltage) generated by dipole  $n$  at the  
 $m$ -th electrode pair on the skin surface. Also, the right-hand sides of Eqs. (8) and (12) are quite

401 different. A linear operator connecting  $\hat{L}$  and  $\hat{S}^T$  should indeed exist; its formulation is beyond the  
 402 scope of this study.

403

404 **2.4.7 From individual dipole strengths to the cortical dipole density**

405 It might be more convenient to perform the above derivation in terms of the cortical dipole *density*,  
 406  $q_n(r_n)$ , where  $Q_n(r_n) = A_n q_n(r_n)$  and  $A_n$  is the area allocated to the discrete dipole  $Q_n$ , e.g., the  
 407 area of one facet of the cortical mid-surface (or the white matter surface, or etc.). Consequently,  
 408 the sought linear expansion of the whole-brain cortical dipole density into the global basis  
 409 functions – the fields of different electrode pairs at same cortical surface – again has the form of  
 410 Eqs. (1), i.e.

411

$$\underbrace{\begin{Bmatrix} q_1(\mathbf{r}_1) \\ q_2(\mathbf{r}_2) \\ \vdots \\ q_N(\mathbf{r}_N) \end{Bmatrix}}_{\vec{q}} = \alpha_1 \begin{Bmatrix} E_{11}(\mathbf{r}_1) \\ E_{12}(\mathbf{r}_2) \\ \vdots \\ E_{1N}(\mathbf{r}_N) \end{Bmatrix} + \alpha_2 \begin{Bmatrix} E_{21}(\mathbf{r}_1) \\ E_{22}(\mathbf{r}_2) \\ \vdots \\ E_{2N}(\mathbf{r}_N) \end{Bmatrix} + \cdots + \alpha_M \begin{Bmatrix} E_{M1}(\mathbf{r}_1) \\ E_{M2}(\mathbf{r}_2) \\ \vdots \\ E_{MN}(\mathbf{r}_N) \end{Bmatrix} \quad (13a)$$

412

413 In place of Eq. (9), one will now have

414

$$\sum_{n=1}^M D_{mn} \alpha_n = -V_m I_m, \quad m = 1, \dots, M; \quad D_{mn} = \begin{Bmatrix} A_1 E_{m1}(\mathbf{r}_1) \\ A_2 E_{m2}(\mathbf{r}_2) \\ \vdots \\ A_N E_{mN}(\mathbf{r}_N) \end{Bmatrix} \cdot \begin{Bmatrix} E_{n1}(\mathbf{r}_1) \\ E_{n2}(\mathbf{r}_2) \\ \vdots \\ E_{nN}(\mathbf{r}_N) \end{Bmatrix} \\ = \iint E_m(\mathbf{r}) E_n(\mathbf{r}) d\mathbf{r} \quad (13b)$$

415

416 In Eq. (13b),  $D_{mn}$  was also expressed through a surface integral over the entire cortical surface.  
 417 The integrand is the product of two normal electric fields – two basis functions corresponding to  
 418 electrode pairs  $m$  and  $n$ , respectively. The formulation given by Eqs. (13a) and (13b) will be used  
 419 everywhere in this study instead of Eqs. (1) and (9).

420

421 **2.5 BEM-FMM Approach**

422 The BEM-FMM approach is used to

423 i. Find the fields of the corresponding active electrode pairs – solve the corresponding  
424 forward TES problem. The corresponding algorithm and software along with testing  
425 and verification examples is described in [24].  
426 ii. Find the synthesized fields for small cortical dipole clusters used to check the  
427 theoretical limit on localization accuracy. The corresponding algorithm and software  
428 along with testing and verification examples is described in [23].  
429 For both tasks, we strive to achieve high numerical accuracy. Every base surface head mesh  
430 obtained with the default SimNIBS *headreco* segmentation pipeline [5] and containing  
431 approximately 1 M facets is further refined by subdividing all its edges in half and applying surface-  
432 preserving Laplacian smoothing [47]. This results in head meshes with ca 4 M facets. In the  
433 second task, adaptive mesh refinement [35] is employed in the final solution to ensure good mesh  
434 resolution very close to singular cortical dipoles.  
435

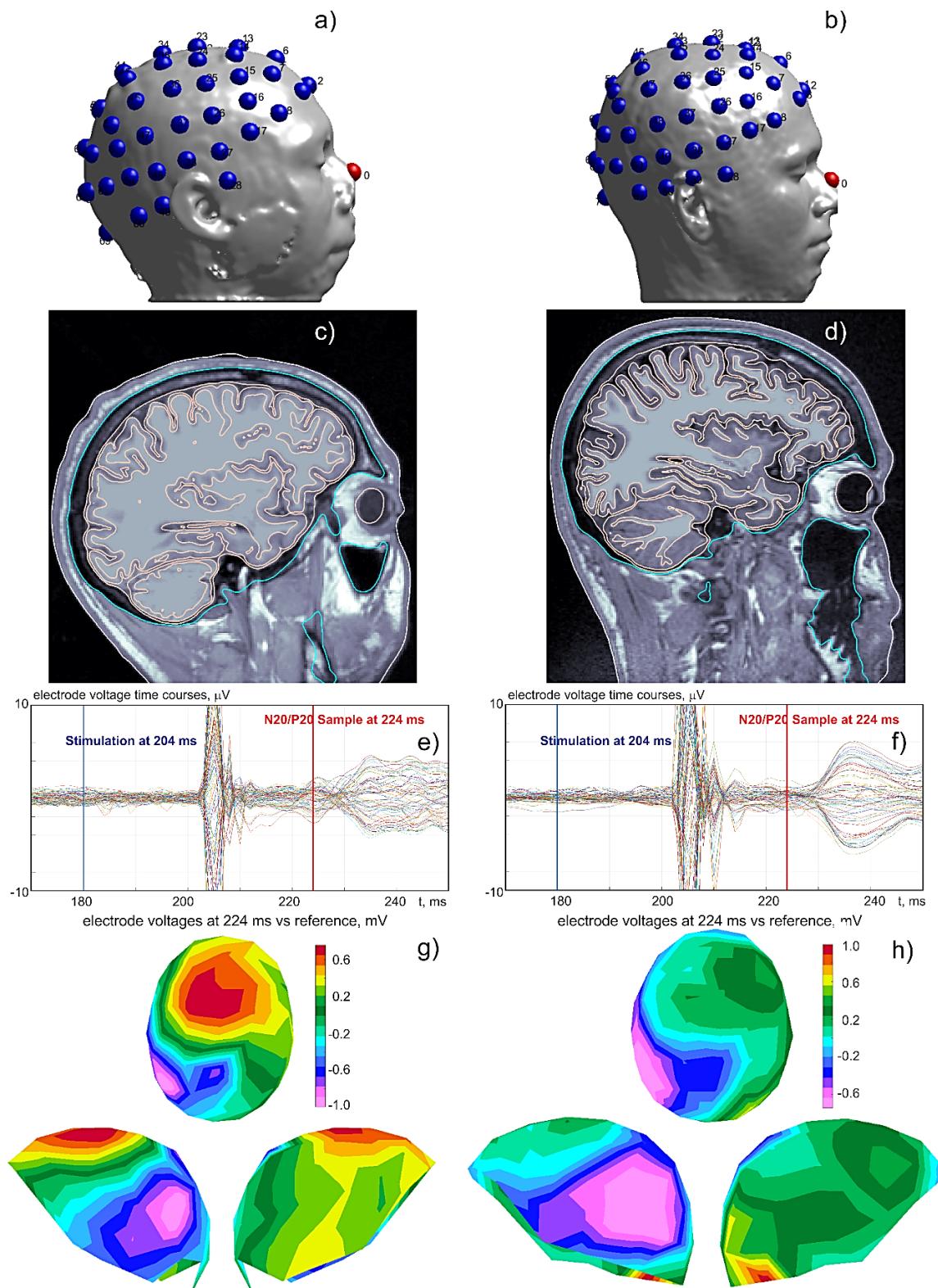
## 436 **2.6 Generation of experimental SEPs data for 2 experimental subjects**

### 437 **2.6.1 MRI data collection**

438 In this study, two healthy young right-handed adults have been tested with EEG and MEG using  
439 electrical median nerve stimulation – cf. Fig. 5. The study has been approved by the IRB at  
440 Massachusetts General Hospital (MGH). T1 MRI data (Fig. 5c,d) with the resolution of 1 mm were  
441 obtained using a 3T Siemens Prisma scanner. T1 images were acquired with a Multi-Echo  
442 Magnetization-Prepared Rapid Acquisition Gradient Echo (ME-MPRAGE) sequence [49]. Next,  
443 the SimNIBS headreco segmentation pipeline [5] was used to construct the base computational  
444 models.  
445

### 446 **2.6.2 Median nerve stimulation data collection**

447 Electrical stimuli over the median nerve at the right wrist were delivered using brief  
448 transcutaneous pulses every 1.5 seconds, and the SEPs responses (including the N20/P20 peak)  
449 were recorded. The further task was to respond to each stimulation pulse by pushing a button  
450 with the left-hand index finger. This generates MEG and EEG evoked responses in  $S_{1\text{HAND}}$   
451 (primary somatosensory cortex contralateral to the nerve stimuli),  $M_{1\text{HAND}}$  (primary motor cortex  
452 contralateral to the motor response), and elsewhere at different latencies [50],[51]. The responses  
453 (Fig. 5e,f) were measured using 128 MEG-compatible EEG channels (Elektro Neuromag, Helsinki,  
454 Finland) following a subset of the standard 10-10 EEG electrode coordinates and a 306-channel  
455 dc-SQUID Neuromag Vectorview MEG system. Only 71 EEG channels have been used in the  
456 present study (Fig. 5a,b).



457

458 Fig. 5. a,b) Electrode placement (71 in total) for two experimental subjects. c,d) Segmentation  
459 (headreco [5]) of major compartments on top of T1 images. e,f) Measured SEP responses. g,h)  
460 surface voltage maps for the N20/P20 peak (barely seen in Fig. 5f).

461 Specifically, the N20/P20 peak displayed in Fig. 5e,f is caused by EEG and MEG evoked  
462 responses in  $S_{1\text{HAND}}$ , at the posterior wall of the central sulcus, as well as in the thalamic region  
463 [38],[39]. This peak is not necessarily well developed, as Fig. 5f indicates.  
464

465 **2.7 Generation of synthesized EEG data for noiseless source localization of SEPs for 12  
466 synthetic subjects**

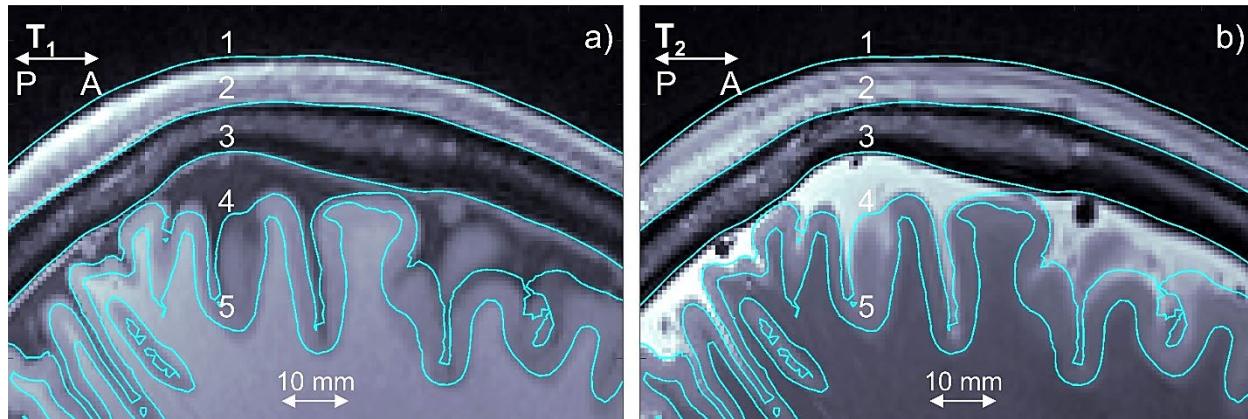
467 **2.7.1 Head models and their processing**

468 Accurate modeling of cortical dipoles close to the cortical surfaces is a difficult numerical problem.  
469 Therefore, to compute dipole fields, we use numerical modeling with BEM-FMM augmented with  
470 adaptive mesh refinement [35] close to the sources. Major parameters of the present numerical  
471 modeling solution are summarized in Table 1.  
472

473 Table 1. Subjects, models, and methods of the forward dipole-based EEG solution for 12 subjects.

Type	Short description
Subjects	12 Connectome Young Adult [48] subjects: 101309, 110411, 117122, 120111, 122317, 122620, 124422, 128632, 130013, 131722, 138534, 149337, T1/T2 0.7 mm isotropic resolution
Head segmentation	Default <i>headreco</i> pipeline (based on SPM/CAT) from SimNIBS [5]
Segmentation output	Five major shells: scalp, bone, CSF, gray matter, white matter (plus eyes, ventricles, air). Avg. edge length is 1.4 mm; nodal density is 0.5 nodes per mm <sup>2</sup> ; average model size is ~1 M facets
Surface mesh postprocessing	Uniform 1:4 mesh refinement by subdividing every mesh edge in half followed by surface-preserving Laplacian smoothing [47]. New avg. edge length is 0.7 mm; new nodal density is 2.0 nodes per mm <sup>2</sup> ; new average model size is ~4 M facets
Construction of base 5-shell head models	The smoothed triangular surface mesh with ~4 M facets subject to further adaptive mesh refinement
Adaptive mesh refinement (for the synthesized fields)	Seven adaptive mesh refinement steps in which 3% of triangles are selected for subdivision into 4 sub-triangles per step. The resulting final mesh size is ~8 M facets. For an average edge subjected to maximum possible refinement, the final length is 0.7 mm/2 <sup>7</sup> =5.5 μm, ensuring excellent resolution in the vicinity of singular cortical dipoles

474  
475 As an example, Fig. 6 shows original T1 and T2 NifTI images for synthetic subject #4 Connectome  
476 120111 overlapped with the base headreco segmentation used in this study.  
477



478

479 Fig. 6. a,b) T1 and T2 NifTI images for synthetic subject #4 Connectome 120111; the standard  
480 *headreco* segmentations for scalp (1), skull (2), CSF (3), gray matter (4), and white matter (5) are  
481 overlaid in blue.

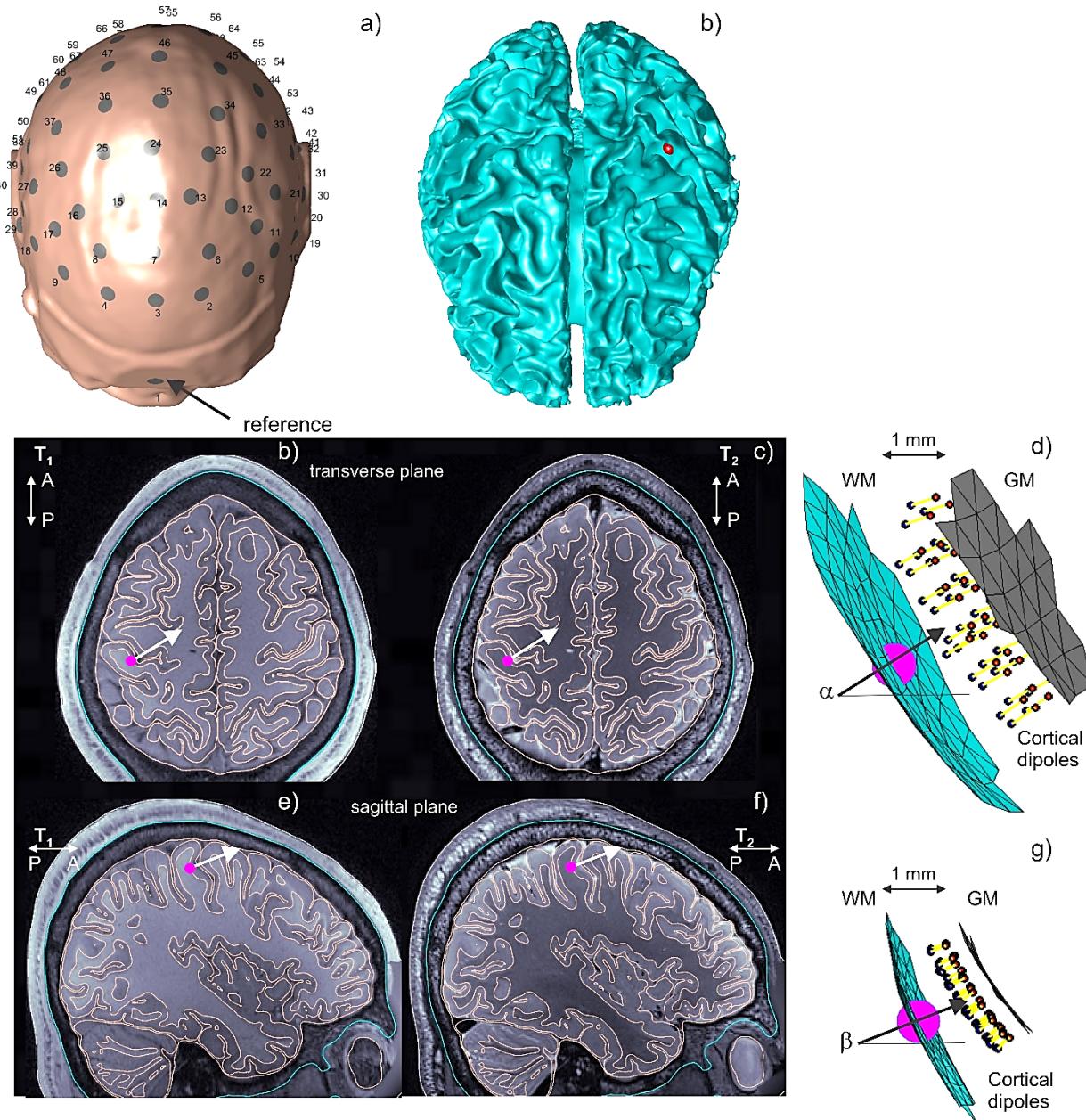
482

### 483 **2.7.2 Generation of synthesized EEG data**

484 Fig. 7 illustrates the reading electrodes (along with the reference) and dipole setup for generating  
485 synthesized data using synthetic subject #1 Connectome 101309 as an example. Fig. 7a shows  
486 an electrode montage with 71 on-scalp electrodes utilized for every synthetic subject. It also  
487 shows a manual selection of the dipole cluster at the posterior wall of the central sulcus  
488 approximately mimicking an N20/P20 peak. Figs. 7b,c,d specify dipole cluster location and  
489 orientation in the transverse plane (T1/T2 images overlapped with the surface model). For every  
490 subject, an attempt is made to maintain angle  $\alpha$  in Fig. 7d close to 45°. Similarly, Figs. 7e,f,g  
491 specify dipole cluster location and orientation in the sagittal plane. For every subject, an attempt  
492 is made to maintain angle  $\beta$  in Fig. 6g between 0° and 30° degrees.

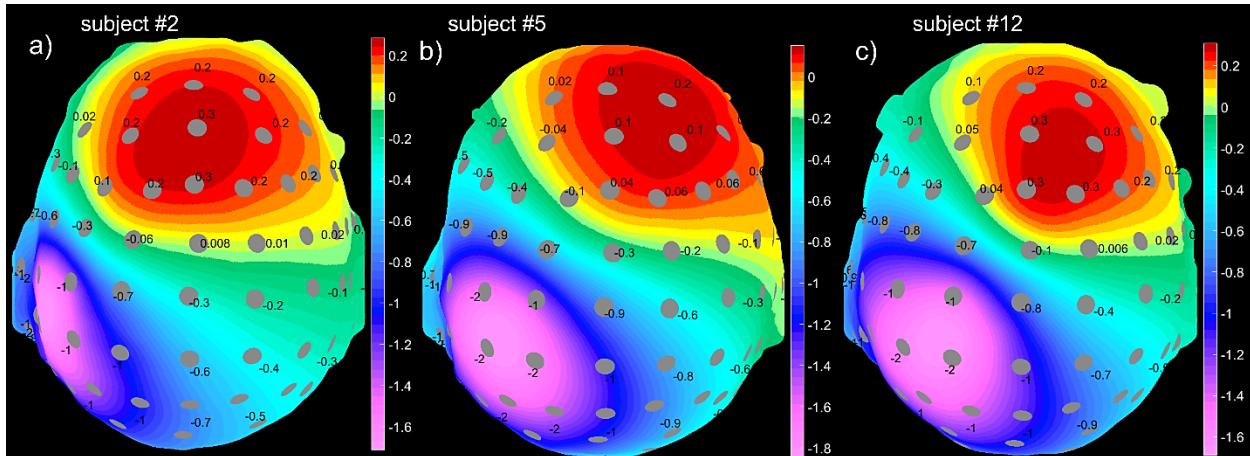
493 The dipole cluster itself is demonstrated in Figs. 7f,g. For every subject, the cluster  
494 includes approximately 30 finite-length elementary dipoles; every dipole is 0.4 mm long. The  
495 dipoles are placed halfway between gray and white matter (cortical layers 2/3) and are contained  
496 within a 5 mm diameter sphere. All dipoles are approximately codirectional.

497 After performing numerical simulations, all cortical dipole sources generate a typical two-  
498 pole electrode voltage (or on-skin potential) pattern illustrated in Fig. 8 for three different synthetic  
499 subjects. The negative voltage pole clearly dominates in terms of absolute strength, which is  
500 typical for the N20/P20 peak of the median nerve stimulation. This two-pole pattern may vary from  
501 subject to subject depending on the unique gyral topology and precise cluster position and/or  
502 orientation. Such variations may be rather substantial, as shown in Fig. 8.



503  
504 Fig. 7. Reading electrodes and dipole setup for generating synthesized data using synthetic  
505 subject #1 Connectome 101309. a) Electrode montage with 71 on-scalp electrodes and selection  
506 of dipole cluster at the posterior wall of the central sulcus. b,c,d) Dipole cluster location and  
507 orientation in the transverse plane (T1/T2 images overlapped with the full model). An attempt is  
508 made to maintain angle  $\alpha$  in d) close to  $45^\circ$  for all models. e,f,g) Dipole cluster location and  
509 orientation in the sagittal plane. An attempt is made to maintain angle  $\beta$  in g) between  $0^\circ$  and  $30^\circ$   
510 degrees for all models. The dipole cluster in d,g) includes  $\sim 30$  finite-length elementary dipoles,  
511 every 0.4 mm long, located halfway between gray and white matter and contained within a 5 mm  
512 diameter sphere.

513



514

515

516 Fig. 8. Synthesized EEG data – skin voltage distributions for synthetic subjects #2 Connectome  
517 110411, #5 Connectome 122317, and #12 Connectome 149337, closely matching the expected  
518 two-pole distribution. The initial voltage distribution was normalized to its absolute maximum  
519 value, and then the normalized reference voltage (for electrode #1 in Fig. 7a on top of the frontal  
520 sinus) was subtracted. Electrode voltages are shown to within one significant digit.

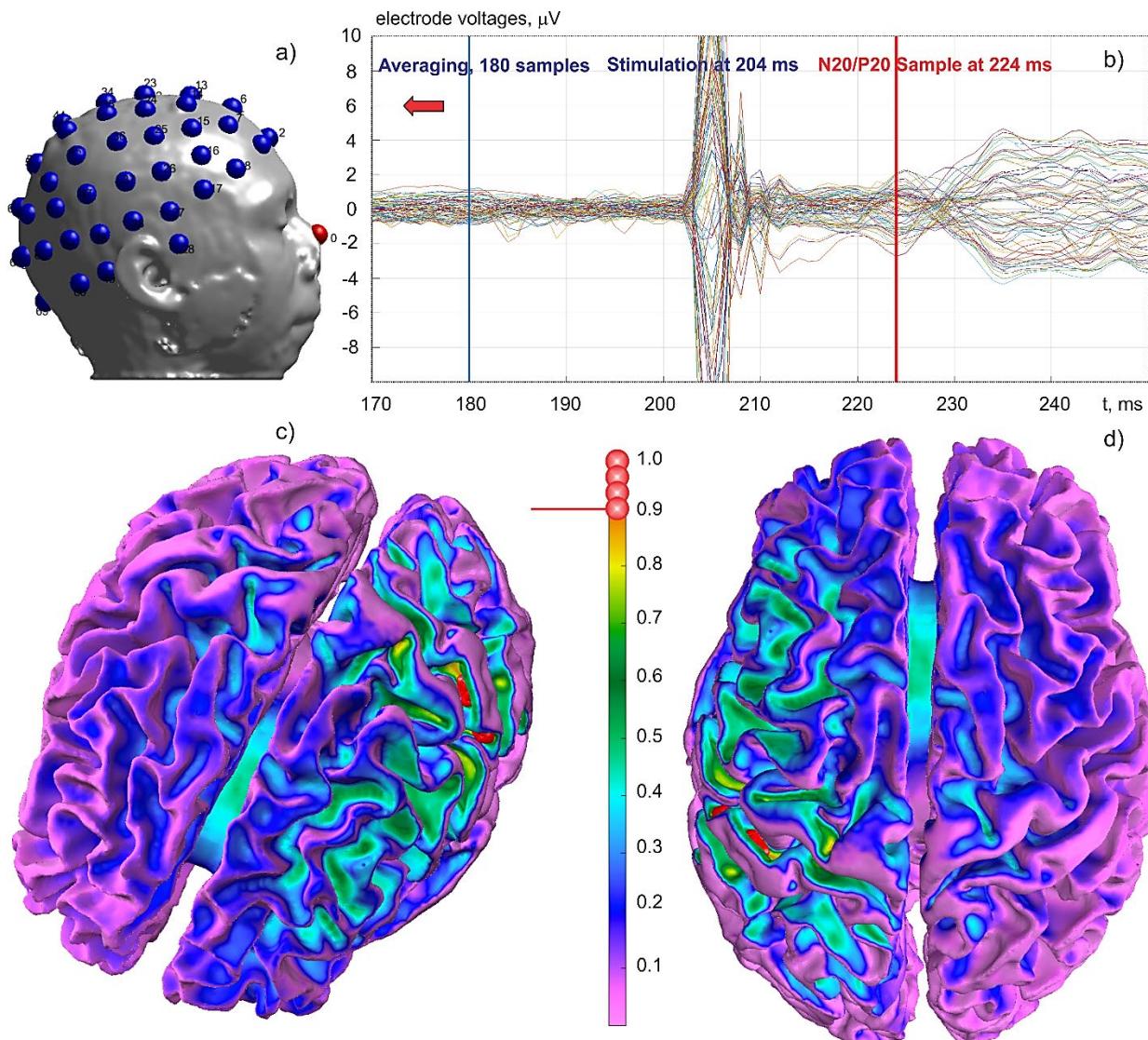
521

### 522 **3. Results**

#### 523 **3.1 Source localization results for experimental SEP responses**

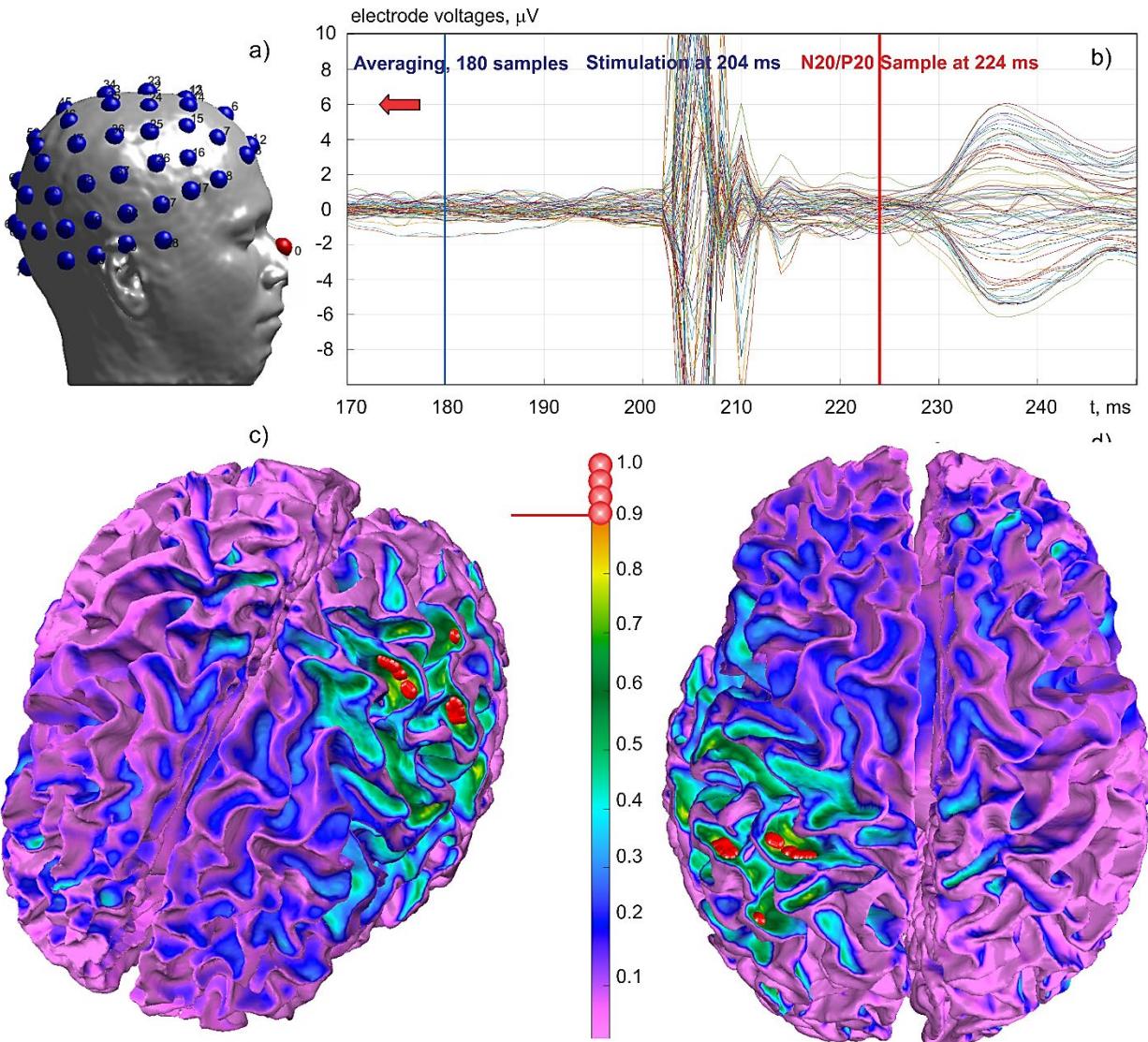
524 After initial filtering and subtracting electrode DC offsets, experimental voltage data for both  
525 experimental subjects from Fig. 5 at the N20/P20 peak were fed into the BEM-FMM-based source  
526 localization pipeline described in Section 2. There, the regularization parameter  $\lambda$  in Eq. (11) was  
527 chosen in such a way that the conditioning number of matrix  $D_\lambda = \hat{L} \cdot \hat{L}^T + \lambda^2 \hat{I}$  is no less than  
528 0.05. For the first experimental subject, one faulty channel was excluded from consideration. For  
529 the second experimental subject, all channels have been retained.

530 Fig. 9 shows source reconstruction results for the N20/P20 peak at 224 ms (20 ms after  
531 the stimulus) for experimental subject #1 (study number 04) using the present approach. The  
532 relative strengths of distributed cortical dipole sources normalized to their maximum are displayed  
533 using a high-resolution color palette. All sources with relative strength values above the 90%  
534 threshold are indicated by finite-size red spheres placed at the centers of the respective  
535 observation points to better highlight activity deep in the posterior wall of the central sulcus.  
536 Otherwise, these sources may not be seen well. The results at 223 and 225 ms are quite similar.  
537 All results are shown on the white matter surface. Note that the subcortical activity predicted in  
538 the corpus callosum (potentially in the thalamic region) will be discussed separately.



539  
540 Fig. 9. Experimental subject #1 (04): source reconstruction of the N20/P20 peak at 224 ms using  
541 the present approach. Relative strength of distributed cortical dipole sources normalized to their  
542 maximum is shown. Sources with relative strength above the 90% threshold are marked by finite-  
543 size spheres to better highlight activity deep at the posterior wall of the central sulcus. The results  
544 at 223 and 225 ms are quite similar. Results are shown after projection onto the white matter  
545 surface. Note the subcortical activity predicted in the corpus callosum and, presumably, in the  
546 thalamic region.

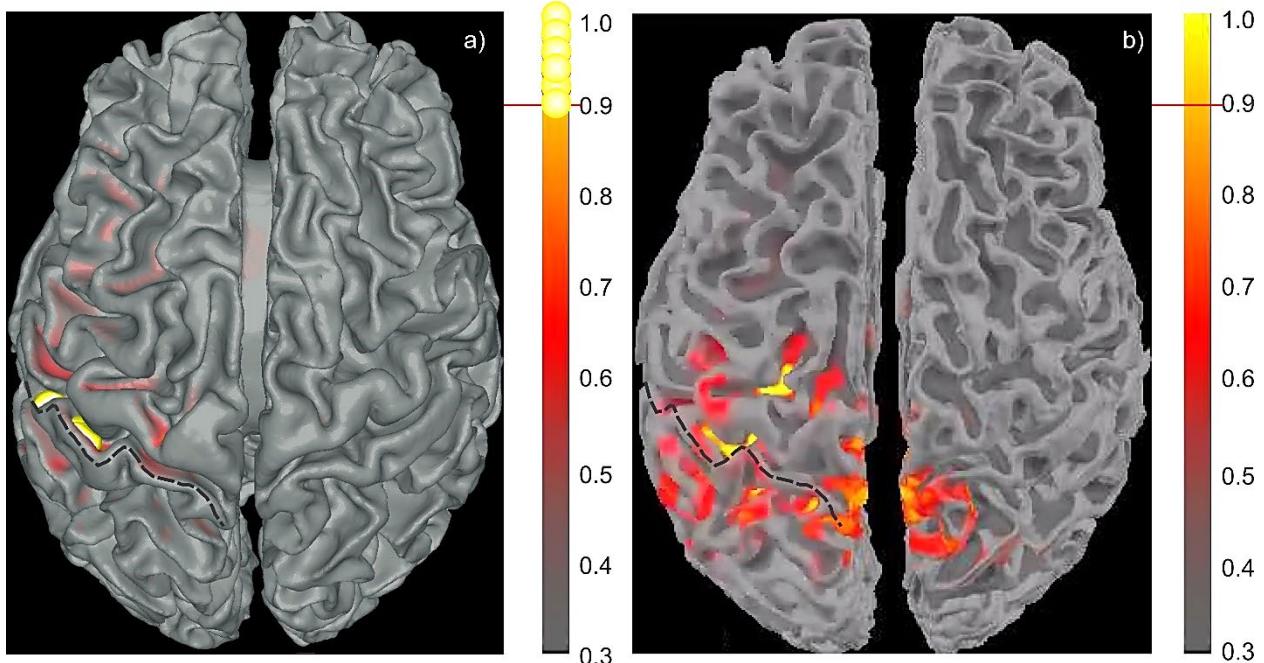
547  
548 Fig. 10 shows similar source reconstruction results for the N20/P20 peak at 224 ms (20  
549 ms after the stimulus) for experimental subject #2 (internal number 06) using the present  
550 approach. The same notations as in Fig. 9 are used. Again, sources with relative strength values  
551 above the 90% threshold are indicated by finite-size red spheres.



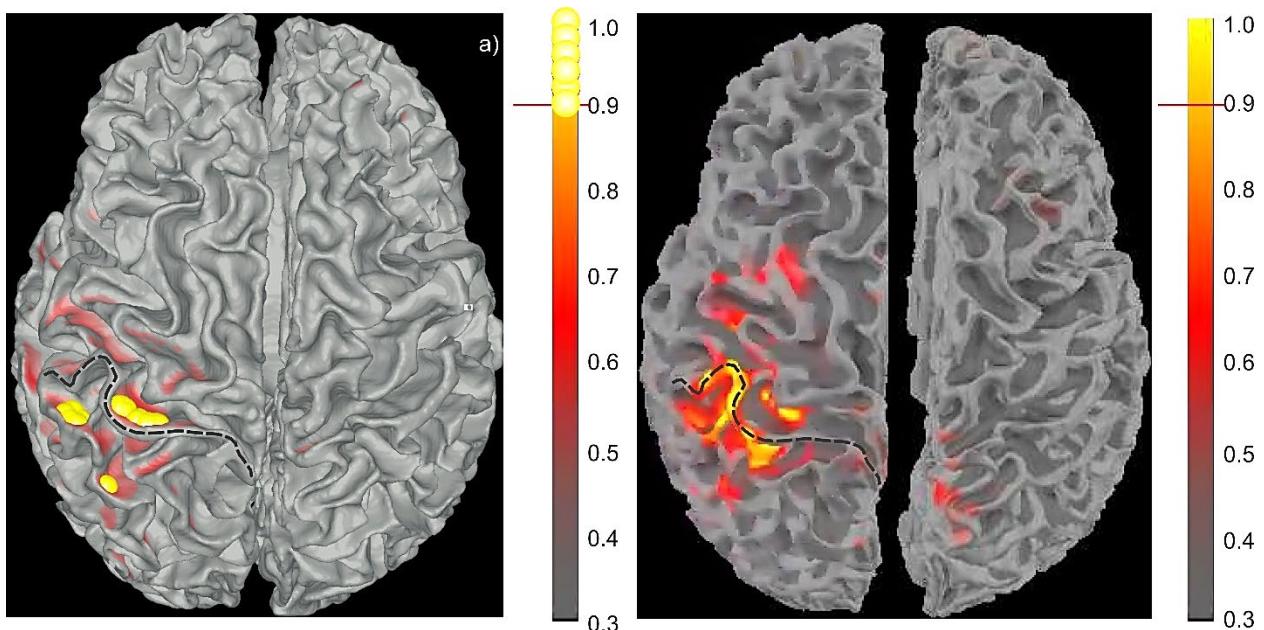
552  
553 Fig. 10. Experimental subject #2 (06): source reconstruction of the N20/P20 peak at 224 ms using  
554 the present approach. Relative strength of distributed cortical dipole sources normalized to its  
555 maximum is shown. The relative strength above the 90% threshold is marked by finite-size balls  
556 to better highlight the sources deeply at the posterior wall of the central sulcus. Results at 225 ms  
557 are quite similar. Results are shown after projection onto the white matter surface.  
558

### 559 **3.2 Comparison with EEG software MNE Python**

560 Fig. 11a shows source reconstruction of the N20/P20 peak at 224 ms for Subject #1 (04) vs the  
561 corresponding MNE Python result with SNR=3 in Fig. 11b. Relative strength of distributed cortical  
562 dipole sources is shown. The MNE software [53], [54] is based on *mri2mesh* segmentation and  
563 utilized 5,000 cortical dipoles. All results in Figs. 11 and 12 are shown on the white matter surface.



564  
565 Fig. 11. Experimental subject #1 (04): source reconstruction of the N20/P20 peak at 224 ms. a) –  
566 Present approach. b) – MNE Python source reconstruction. The MNE source localization based  
567 on *mri2mesh* segmentation was obtained with MNE software [53], [54] and 5,000 cortical dipoles.



568  
569 Fig. 12. Experimental subject #2 (06): source reconstruction of the N20/P20 peak at 224 ms. a) –  
570 Present approach. b) – MNE Python source reconstruction. The MNE source localization with  
571 *mri2mesh* segmentation was obtained with MNE software [53], [54] and 5,000 cortical dipoles. All  
572 results are shown on the white matter surface. An attempt was made to maintain the same color  
573 map. The crown of the postcentral gyrus is indicated by a dashed line.

574 In Figs. 11 and 12, the dashed curve indicates the crown of the postcentral gyrus which is  
575 immediately posterior to the central sulcus. When generating Figs. 11 and 12, an attempt was  
576 made to use the same color palette with the same relative offset of 0.3. Some differences in  
577 background colors appear due to differences between MATLAB and MNE behavior.

578 Also note that in Figs. 9, 10, 11, 12, only the synchronized cortical dipoles (directed from  
579 white matter to gray matter but not vice versa) were kept after the source reconstruction. The  
580 same is true for the results of the following section.

581  
582 **3.3 Placing dipoles in layer V gives better results compared to the mid-surface (layers II/III)**  
583 For both experimental and synthesized data, it was found that more reliable results are obtained  
584 when the cortical dipole sources are placed just outside the white matter interface (in cortical layer  
585 V) instead of the mid-surface (cortical layers II/III). In the former case, no extra field calculations  
586 are necessary since the field normal to the white matter interface just outside this interface,  
587  $E_{n,out}(\mathbf{r})$ , can be directly expressed through the charge density on the white matter interface and  
588 the conductivity ratio. Following [55] (Eq. (5)), one has  
589

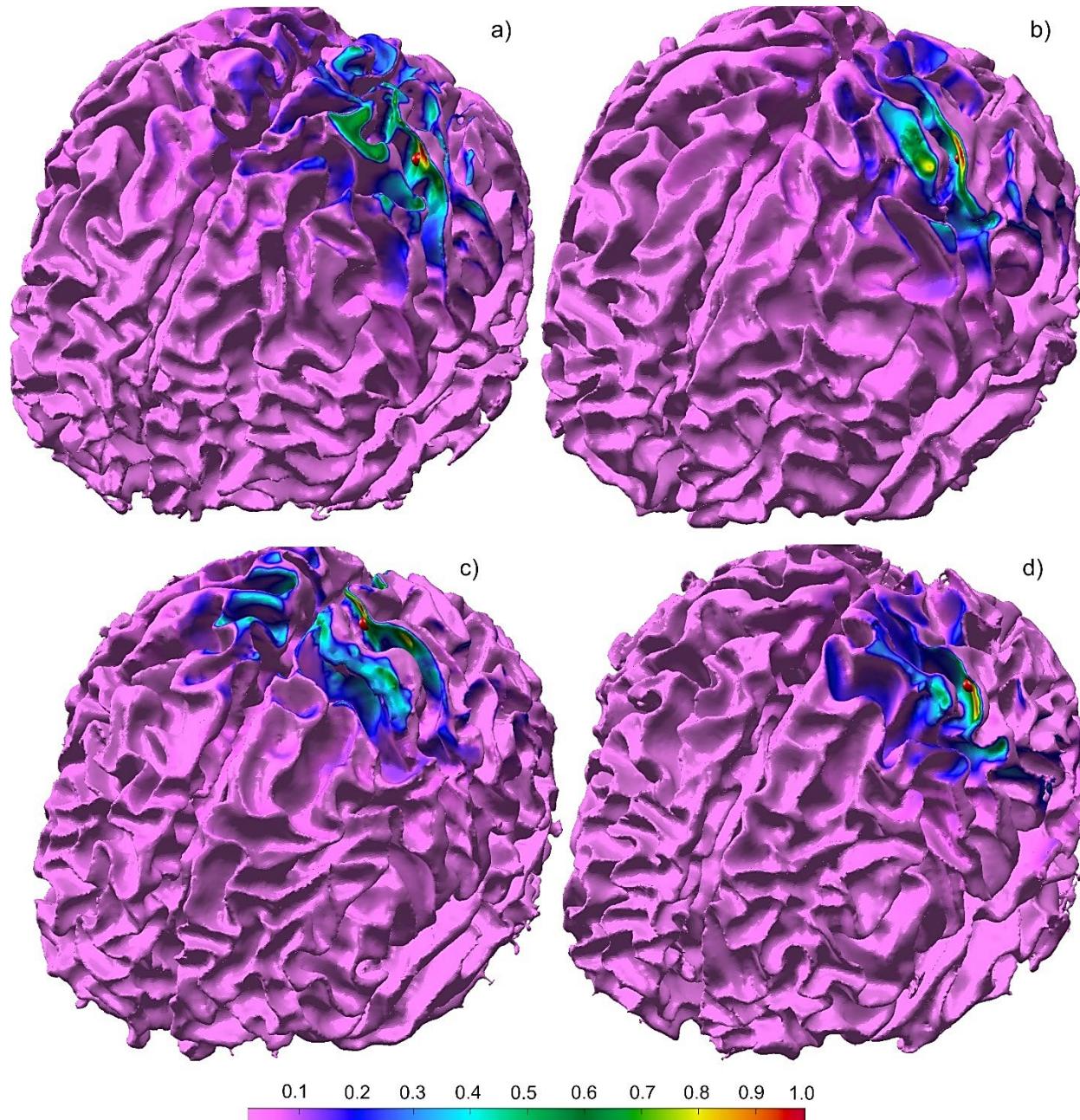
$$E_{n,out}(\mathbf{r}) = \frac{\sigma_{WM}}{\sigma_{WM} - \sigma_{GM}} \frac{\rho(\mathbf{r})}{\epsilon_0} \quad (13)$$

590  
591 where  $\rho(\mathbf{r})$  is the previously-computed BEM-FMM surface charge density at the white matter  
592 interface,  $\epsilon_0$  is the dielectric constant of vacuum, and  $\sigma_{WM,GM}$  are conductivities of white matter  
593 and gray matter, respectively. The next section will provide quantitative localization estimates for  
594 both placement positions.  
595

#### 596 **3.4 Noiseless source localization for 12 synthesized SEP responses**

597 In this noiseless case, the regularization parameter  $\lambda$  in Eq. (11) was set equal to zero. The  
598 conditioning number of matrix  $D_\lambda = \hat{L} \cdot \hat{L}^T + \lambda^2 \hat{I}$  is small but manageable. It was always in the  
599 range between  $10^{-5}$  and  $10^{-6}$ .

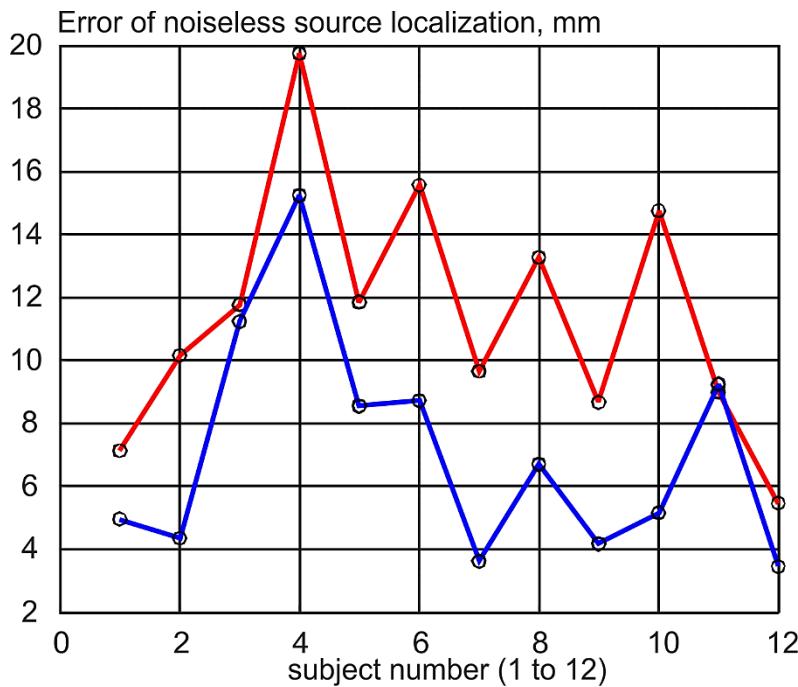
600 Fig. 13 shows typical source localization results for four synthetic subjects (#1, #2, #9,  
601 #12). The relative strengths of distributed cortical dipole sources are shown normalized to their  
602 maximum value. The synthesized dipole cluster from Fig. 7 is marked by a small red sphere in  
603 Fig. 13. Only synchronized cortical dipoles (directed from white matter to gray matter but not vice  
604 versa) were kept after the source reconstruction.



605  
606 Fig. 13. Typical noiseless source localization results for synthesized tangential sources: synthetic  
607 subjects #1, #2, #9, #12 (Connectome 101309, 110411, 130013, 149337). Relative strengths of  
608 distributed cortical dipole sources are shown normalized to their maximum value. The anticipated  
609 dipole cluster from Fig. 7 is marked by a small red ball.  
610  
611 Fig. 14 presents absolute differences in millimeters between the true dipole cluster position and  
612 a position predicted after source reconstruction. The latter is defined as the geometrical center of  
613 all source locations where the relative strength of the cortical dipole density exceeds 90% of the

614 maximum strength. The red curve in Fig. 14 corresponds to the source localization error when  
615 the electrode bases are evaluated at the mid-surface (cortical layers II/III). The blue curve  
616 corresponds to the source localization error when the electrode bases are evaluated just outside  
617 the white matter interface (cortical layer V).

618



619  
620

621 Fig. 14. Error of noiseless source localization for 12 synthetic subjects. Absolute differences (mm)  
622 between the true dipole cluster position and the position predicted after source reconstruction are  
623 shown. The red curve corresponds to the source localization error when the electrode bases are  
624 evaluated at the mid-surface. The blue curve corresponds to the source localization error when  
625 the electrode bases are evaluated just outside the white matter interface.

626

627 The average source localization error in Fig 14 is 7 mm with standard deviation of 4 mm  
628 for layer V. On the same figure, the average source localization for layers II/III (the mid-surface)  
629 is 11 mm with standard deviation of 4 mm. The first method is preferred.

630

## 631 4. Discussion

### 632 4.1 All EEG electrodes except the reference are retained when choosing the independent 633 edge bases

634 Emphasize again that all EEG electrodes are indeed retained when an independent set of edge  
635 basis functions is selected. Every EEG electrode (except the reference) must belong to at least

636 one retained edge basis – cf. Fig. 3b. Thus, all EEG electrode voltages (but not all dependent  
637 electrode pairs) are used in the inverse solution.

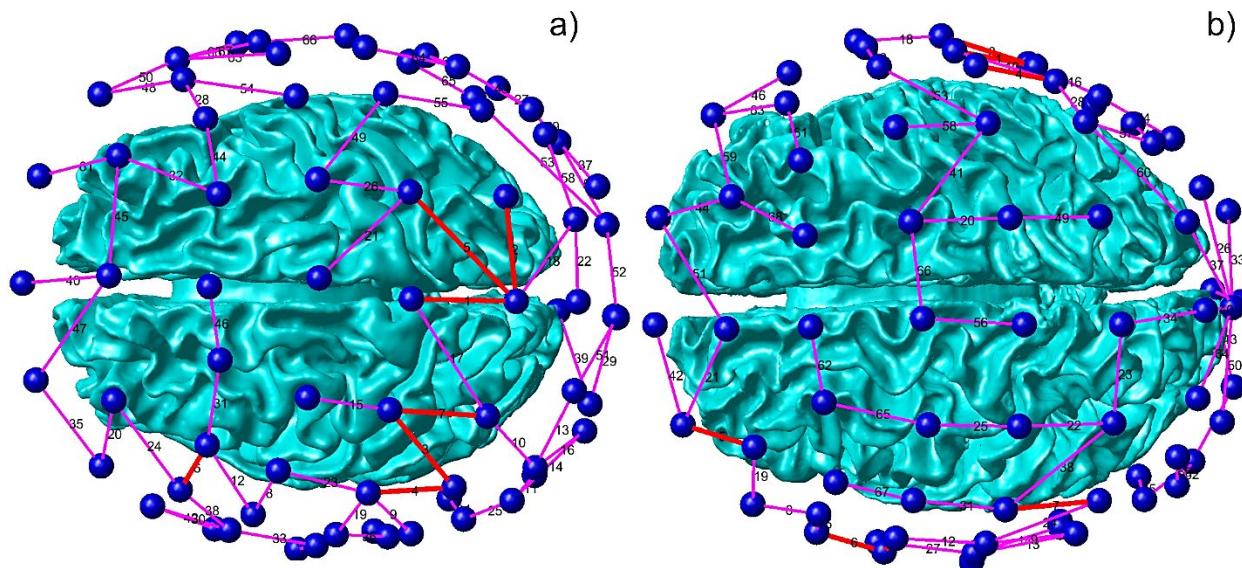
638

#### 639 **4.2 Edge basis functions track strongest cortical sources and areas of interest**

640 Using the synthesized EEG data for synthetic subject #1 (Connectome 101309) from the  
641 synthesized population of twelve subjects, Fig. 3 has already shown that the edge basis functions  
642 for surface electrodes effectively track positions of the strongest cortical source(s). This is  
643 because they effectively track the gradient of the measured surface voltage.

644 As another example, Fig. 15 presents basis function selection results for the two  
645 experimental subjects considered in this study, for the N20/P20 SEP peak. These bases  
646 correspond to the source reconstructions performed in Figs. 9 and 10 (plus Figs. 11 and 12  
647 above), respectively. For experimental subject #1, the edge bases with the highest voltage  
648 differences marked red in Fig. 15a obviously track the central sulcus and the somatosensory  
649 cortex. For experimental subject #2, the edge basis with the highest voltage differences marked  
650 red in Fig. 15b are better aligned with the auditory cortices, which are part of the noise. Still, they  
651 also densely cover the central sulcus and the somatosensory cortex of the left hemisphere, which  
652 is enough for accurate source reconstruction in Figs. 10 and 12, respectively.

653



654  
655

656 Fig. 15. Basis function selection maps for the two experimental subjects from Fig. 5 for the  
657 N20/P20 SEP peak. a) Basis functions for experimental subject #1. b) Basis functions for  
658 experimental subject #2. Red edges in a), b) possess 7 highest absolute voltage gradients.

659

660        Also note that the edge basis functions could be equally efficient or perhaps more efficient  
661        for very high-density modern EEG data acquisition systems [56] and corresponding source  
662        reconstruction.

663

664        **4.3 Difference between source localization results at the mid-surface and just outside the**  
665        **white matter**

666        The difference between the source localization results at the mid-surface and just outside the  
667        white matter interface observed in Fig. 14 and mentioned previously in Section 3.3 could partially  
668        be attributed to numerical error since the mid-surface electric fields are secondary results for  
669        BEM-FFM. The primary BEM-FMM results are the charge densities and the normal components  
670        of the electric field at the interfaces. Still, the differences between the two approaches in Fig. 14  
671        are very consistent and rather high. This might suggest that placing dipoles in layer V could give  
672        better results as compared to the mid-surface (layers II/III) source reconstruction, at least for the  
673        present source localization problem pertinent to tangential sources.

674

675        **4.4 Why might electrode pairs based on edges be better than electrode pairs based on**  
676        **the reference electrode?**

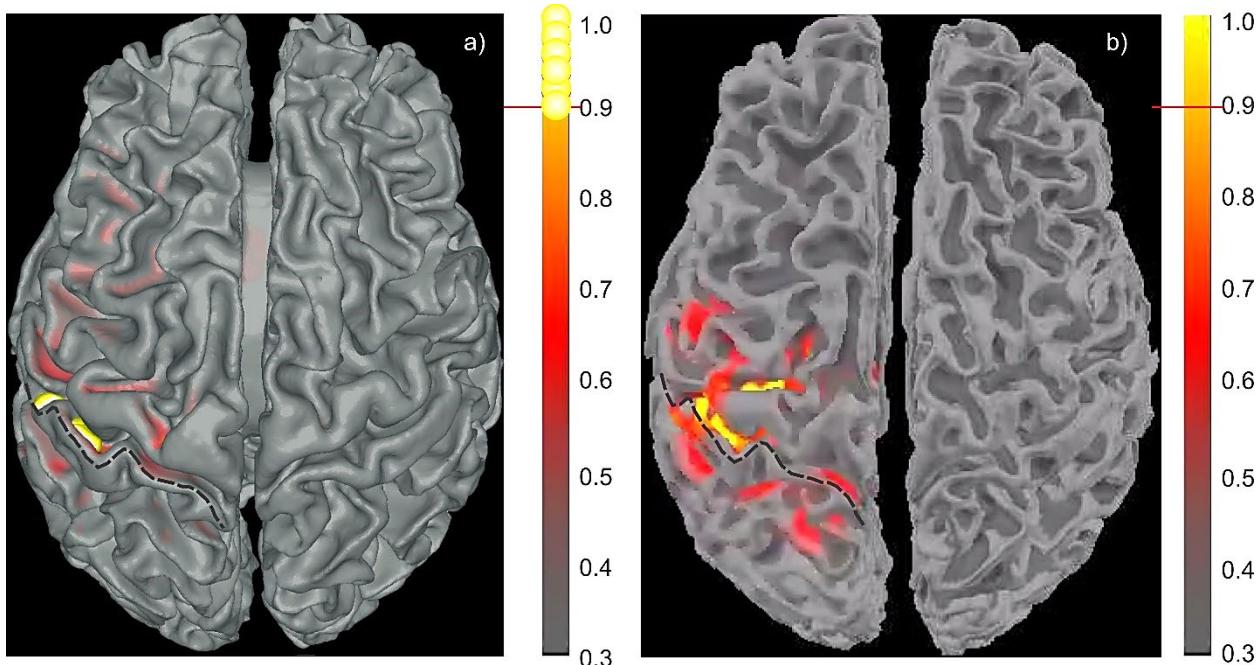
677        It has been mentioned in Section 2.3 that the edge-based selection of a set of electrode pairs  
678        might appear unnecessary since the fields of different electrode configurations are linearly  
679        dependent. All pairs containing the reference electrode as a fixed cathode (-1 mA) and any other  
680        electrode as an anode (+1 mA) may be selected instead [42]. However, the condition number of  
681        the square  $M \times M$  system matrix  $\hat{\mathbf{D}} = \hat{\mathbf{S}}^T \cdot \hat{\mathbf{S}}$  will be larger for the edge-based selection. As an  
682        example, for synthetic subject #1 (Connectome 101309) of the synthesized dataset, this condition  
683        number increases from  $2.9 \times 10^{-7}$  to  $4.6 \times 10^{-6}$  (when the fields are sampled at the mid-surface)  
684        and from  $1.0 \times 10^{-7}$  to  $2.4 \times 10^{-6}$  (when the fields are sampled just outside the white matter  
685        interface). A similar tendency is observed for other subjects: the condition number increases by  
686        a factor of  $10^1 - 10^2$ . The higher the condition number, the more stable the inverse solution will  
687        become against both physical and numerical noise.

688

689        **4.5 Why does BEM-FMM generate better localization results than MNE Python software?**

690        In Fig. 11b and 12b, the MNE results are projected onto a higher-resolution white matter interface.  
691        In fact, MNE internally uses a much coarser head model with only three shells and  $\sim 10,000$  nodes  
692        in total. The standard BEM cannot go much further since the dense BME matrix is not easily  
693        invertible. On the other hand, the BEM-FMM is free of this limitation and can take the realistic  
694        head anatomy into account. Therefore, the present results are more accurate and more focal.

695 To provide a ground-truth test, we also compare the present N20/P20 EEG source  
696 localization results (Fig. 16a) with the N20/P20 306 channel MEG localization results (Fig. 16b)  
697 for experimental subject #1 in Fig. 16 below. The MEG source localization was obtained with MNE  
698 Python. One observes an excellent agreement in the localization of the cortical source at the  
699 posterior wall of the central sulcus.



700  
701 Fig. 16. Experimental subject #1 (04): source reconstruction of the N20/P20 peak at 224 ms. a)  
702 – Present EEG approach. b) – MNE Python MEG source reconstruction for a 306-channel  
703 Squid.

704

## 705 **5. Conclusions**

706 Accurate high-resolution EEG source reconstruction (localization) is important for several tasks,  
707 including mental health screening. In this paper, we developed and validated a new source  
708 localization algorithm in the context of high-resolution EEG source reconstruction by combining a  
709 fast multipole accelerated boundary element solver for the solution of the TES problem, and the  
710 Helmholtz reciprocity principle. A key element of our approach was to parametrize the unknown  
711 cortical density to a relatively small number of global basis functions, which thereby reduced the  
712 number of solutions of the forward TES problem required improving the efficiency of the overall  
713 approach.

714 This approach was validated by reconstructing the tangential cortical sources located at  
715 the posterior wall of the central sulcus for an NP20/P20 peak for two experimental subjects, and

716 also for source reconstruction with synthetic data for twelve different subjects. In the latter, where  
717 the analytic solution was available, the average source reconstruction error was 7mm for  
718 noiseless data.

719 For at least one experimental subject, the method also predicts subcortical activity in the  
720 corpus callosum and, presumably, in the thalamic region during the N20/P20 peak, which is in  
721 line with established observations [42]. More experiments with different electrode montages are  
722 required to estimate the full potential of the method. The edge basis functions could be equally  
723 efficient or perhaps even more efficient for very high-density modern EEG data acquisition  
724 systems such as in [56].

725 Using a relatively large number of basis functions, each of which corresponds to the  
726 solution of the forward TES problem might be computationally prohibitive even when using an  
727 FMM accelerated BEM solver. In this situation, one could in principle use fast direct solvers which  
728 construct an efficient approximation of the inverse of the discretized matrix in  $O(N)$  time, where  
729  $N$  is the number of facets on the mesh. Even though the cost of constructing this compressed  
730 representation is high, fast direct solvers are particularly attractive in this environment, since the  
731 cost of applying the inverse after compression is significantly less than using a fast multipole  
732 method on the same geometry. The coupling of BEM methods to such tools is a topic of ongoing  
733 research.

734

735 **Declarations of interest:** none

736

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