```
sub Init_Build_IR_SR_CD {
  my ($J, $S) = @_ ;
  my $size_rot = (2 * $J + 1) * (2 * $S + 1) ;
  my $Matr = zeroes ($size_rot, $size_rot) ;
  my $N_list = Rotor_sub::J_N_S ($J, $S) ;
  my ($N_Np1, $N_Np1_2, $B_N_Np1) ;
  my ($AA_K_0, $AA_K_1, $AA_K_2, $AA_K_3, $AA_K_4) ;
  my ($X1p, $X2p, $X1m, $X2m, $X12p, $X1pm, $X12m, $X1pm_2, $Xsum, $Xdif, $X3m, $X123m, $X1m_sqrt) ;
  my ($i_N, $k, $K, $K_2, $N_low, $N_prime, $tmp_NN, $fact_DK_1, $fact_DK_2, $S_sqr_fact, $six_N_2) ;
  my (%N_sqr_fact, %six_N, %N_fact) ;
  my ($N, $N_center, $N_prime_cent, $K_center_p, $K_center_m, $K_prime_center_p, $K_prime_center_m, $elem_diag, $elem_diag_p, $elem_diag_m, $elem_off_di
ag_p_1, $elem_off_diag_m_1, $elem_off_diag_p_2, $elem_off_diag_m_2) ;
  %N_sqr_fact = %N_fact = () ;
  $S_sqr_fact = f_3 ($S) ;
  $i_N = 0 ;
```