Controllability–Observability Duality

Claim: The system

$$\dot{x} = Ax, \qquad y = Cx$$

is observable if and only if the system

$$\dot{x} = A^T x + C^T u$$

is controllable.

Proof:
$$C(A^T, C^T) = \begin{bmatrix} C^T | A^T C^T | \dots | (A^T)^{n-1} C^T \end{bmatrix}$$
$$= \begin{bmatrix} C \\ CA \\ \vdots \\ CA^{n-1} \end{bmatrix}^T = \left[\mathcal{O}(A, C) \right]^T$$

Thus, $\mathcal{O}(A, C)$ is nonsingular if and only if $\mathcal{C}(A^T, C^T)$ is.