$$\begin{array}{c|cccc}
A^{T}b &= A^{T} & 12 \\
\hline
10 & & & & \\
8 & 7 & - & & \\
7 & 8 & & & \\
8 & 80.5
\end{array}$$

$$\begin{array}{c|cccc}
1697 \\
299 \\
80.5
\end{array}$$

$$\begin{bmatrix} 8772 & 1296 & 204 & x_1 & 1697 \\ 1296 & 204 & 36 & x_2 & = 299 \\ 204 & 36 & 9 & x_3 & 80.5 \end{bmatrix}$$

for easier elimination 
$$x = \begin{bmatrix} x_1 \\ x_2 \end{bmatrix} = \begin{bmatrix} x_3 \\ x_2 \end{bmatrix}$$

| - 4 |     |      |      | and the same of th |             |
|-----|-----|------|------|--|-------------|
| I   | 9   | 36   | 204  | 80.5   | R2=R2-36 R  |
| -   |     | 204  | 1296 | 299  | 9           |
| 1   | 204 | 1296 | 8772 | 1697   | R3=R3-204R, |
| -   |     |      |      |  | 9           |

$$\begin{bmatrix}
9 & 36 & 204 & 80.5 & R_3 = R_3 - 48 R_2 \\
0 & 60 & 480 & -23 & 60 \\
0 & 480 & 4148 & -127.666
\end{bmatrix}$$

- 60x2 + 480 (0.1829) = -23

x2= -1.84653

 $9x_3 + 36(-1.84653) + 204(0.1829) = 80.5$  $x_3 = 12.18483$ 

y = 0.1829 x2 -1.84653 x + 12.18483