$$y = \overline{a}x + b$$

$$y = \overline{a}x^{2} + bx + c$$

$$y = \overline{a}x^{3} + bx^{2} + \overline{c}x + d$$

$$\vdots$$

$$\begin{bmatrix} a \\ b \\ c \\ d \end{bmatrix} = \begin{bmatrix} a \\ b \\ c \\ d \end{bmatrix}$$

$$A \qquad \qquad heta \qquad B$$

$$\theta = (A^T A)^{-1} A^T B$$