$$\sum_{K} x_K (a x_K + b - y_K) = 0 \quad \rightarrow \quad (1)$$

$$\sum_{K=0}^{m} (a x_K + b - y_K) = 0 \quad \rightarrow \quad (2)$$

$$\Rightarrow \quad a\left(\sum_K x_K^2\right) + b \sum_K x_K = \sum_K x_K y_K \rightarrow (3)$$

$$\Rightarrow \quad a\left(\sum_K x_K\right) + b(m+1) = \sum_K y_K \rightarrow (4)$$

$x : T_K$	0	10	20	30	40	80
$y : S_K$	68.0	67.1	66.7	64.6	61.8	60.0

$$S_K = S_K(T_K)$$

$$\sum_K x_K^2 = \sum_K T_K^2 = (0^2 + 10^2 + 20^2 + \cdots + 80^2)$$

$$26525\,a + 365\,b = 2268.5$$

$$365\,a + 8\,b = 514.5$$

$$a = -0.007993, \quad b = 67.96$$

W