

MATRIZ
$y_1$
$y_2$
$y_3$
$\vdots$
$y_n$

MATRIZ				
$a_{11}$	$a_{12}$	$a_{13}$	...	$a_{1m}$
$a_{21}$	$a_{22}$	$a_{23}$	...	$a_{2m}$
$a_{31}$	$a_{32}$	$a_{33}$	...	$a_{3m}$
$\vdots$	$\vdots$	$\vdots$	$\vdots$	$\vdots$
$a_{n1}$	$a_{n2}$	$a_{n3}$	...	$a_{nm}$

MATRIZ
$x_1$
$x_2$
$x_3$
$\vdots$
$x_m$

$[Y = Ax + e]$

$[\hat{X} = (A^T P A)^{-1} A^T P Y]$

$[\tilde{e} = A\hat{X} - Y]$

$[\hat{\sigma}_0^2 = \frac{\tilde{e}^T P \tilde{e}}{n-m}]$

$[\Sigma_{xx} = \hat{\sigma}_0^2 (A^T P A)^{-1}]$