$x_1 = k x_2$ (linearly dependent)

↳ $x_1 = (3.28)^2 x_2$

→ If $x_1 = k x_2$ then $X^T X$ is non-invertable

⇒ Too many features (Eg $m \leq n$) ⇒ $m = 10$, $n = 101$ ⇒ $\theta \in \mathbb{R}^{101}$

↳ Delete some features

Sometimes work, or use Regularization

but, not always ⇒ there is too little data