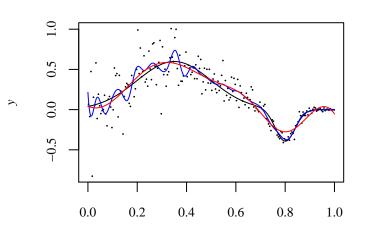GCV, Variance Function, $j = 1$