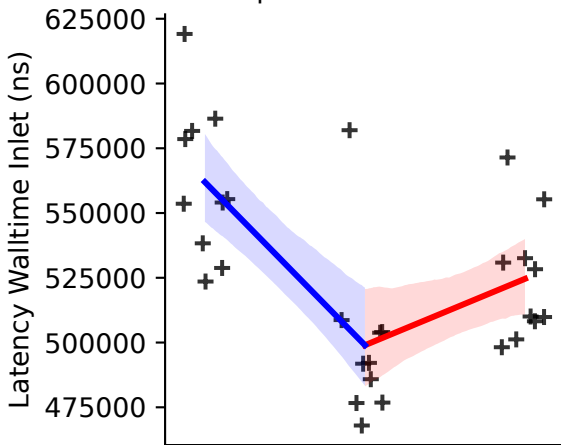Ordinary Least Squares Regression