Say window length
$$= N$$

Linear Model:
$$\hat{y}_i = ax_i + b$$

$$\mathcal{L} = \sum_{n=1}^{N} (\hat{y}_{i} - y_{i})^{2}$$

$$\mathcal{L} = \sum_{n=1}^{N} (ax_i + b - y_i)^2$$
 where y_i is ECG data from this window

$$\frac{\partial \mathcal{L}}{\partial a} = \sum_{n=1}^{N} 2(ax_i + b - y_i)(x_i)$$

$$\frac{\partial \mathcal{L}}{\partial b} = \sum_{n=1}^{N} 2(ax_i + b - y_i)$$

Setting
$$\frac{\partial \mathcal{L}}{\partial a} = 0$$
, $a \sum_{n=1}^{N} x_i^2 + b \sum_{n=1}^{N} x_i = a \sum_{n=1}^{N} x_i y_i$

Setting
$$\frac{\partial \mathcal{L}}{\partial b} = 0$$
, $a \sum_{n=1}^{N} x_i + Nb = \sum_{n=1}^{N} y_i$

As a matrix,

$$\begin{pmatrix} A & B & Y \\ \sum_{n=1}^{N} x_i^2 & \sum_{n=1}^{N} x_i \\ \sum_{n=1}^{N} x_i & N \end{pmatrix} \begin{pmatrix} A \\ A \\ b \end{pmatrix} = \begin{pmatrix} \sum_{n=1}^{N} x_i y_i \\ \sum_{n=1}^{N} y_i \end{pmatrix}$$

Then solving for B,

$$\begin{pmatrix} \mathbf{a} \\ \mathbf{b} \end{pmatrix} = \frac{Constant}{Det(A)} \begin{pmatrix} N & -\sum_{n=1}^{N} x_{\mathbf{i}} \\ N & -\sum_{n=1}^{N} x_{\mathbf{i}} \\ -\sum_{n=1}^{N} x_{\mathbf{i}} & \sum_{n=1}^{N} x_{\mathbf{i}}^{2} \end{pmatrix} \begin{pmatrix} \sum_{n=1}^{N} x_{\mathbf{i}} y_{\mathbf{i}} \\ \sum_{n=1}^{N} y_{\mathbf{i}} \end{pmatrix}$$