

$$\begin{aligned}
& \frac{J(\hat{y} + \epsilon, y) - J(\hat{y} - \epsilon, y)}{(\hat{y} + \epsilon) - (\hat{y} - \epsilon)} = \frac{[(\hat{y} + \epsilon) - y]^2 - [(\hat{y} - \epsilon) - y]^2}{(\hat{y} + \epsilon) + (-\hat{y} + \epsilon)} \\
&= \frac{[(\hat{y} + \epsilon)^2 - 2y(\hat{y} + \epsilon) + y^2] - [(\hat{y} - \epsilon)^2 - 2y(\hat{y} - \epsilon) + y^2]}{(\hat{y} - \hat{y}) + (\epsilon + \epsilon)} \\
&= \frac{[\hat{y}^2 + 2\hat{y}\epsilon + \epsilon^2 - 2y(\hat{y} + \epsilon) + y^2] - [\hat{y}^2 - 2\hat{y}\epsilon + \epsilon^2 - 2y(\hat{y} - \epsilon) + y^2]}{2\epsilon} \\
&= \frac{[\hat{y}^2 + 2\hat{y}\epsilon + \epsilon^2 - 2y(\hat{y} + \epsilon) + y^2] + [-\hat{y}^2 + 2\hat{y}\epsilon - \epsilon^2 + 2y(\hat{y} - \epsilon) - y^2]}{2\epsilon} \\
&= \frac{(\hat{y}^2 - \hat{y}^2) + [2\hat{y}\epsilon + 2\hat{y}\epsilon] + [\epsilon^2 - \epsilon^2] + [-2y(\hat{y} + \epsilon) + 2y(\hat{y} - \epsilon)] + [y^2 - y^2]}{2\epsilon} \\
&= \frac{4\hat{y}\epsilon + [-2y(\hat{y} + \epsilon) + 2y(\hat{y} - \epsilon)]}{2\epsilon} = \frac{4\hat{y}\epsilon + (-2y\hat{y} - 2y\epsilon) + (2y\hat{y} - 2y\epsilon)}{2\epsilon} \\
&= \frac{4\hat{y}\epsilon + (-2y\hat{y} + 2y\hat{y}) + (-2y\epsilon - 2y\epsilon)}{2\epsilon} = \frac{4\hat{y}\epsilon - 4y\epsilon}{2\epsilon} = \frac{4(\hat{y}\epsilon - y\epsilon)}{2\epsilon} \\
&= \frac{2(\hat{y}\epsilon - y\epsilon)}{\epsilon} = \frac{2\epsilon(\hat{y} - y)}{\epsilon} = 2(\hat{y} - y)
\end{aligned}$$