## Step-1

Given data is b = 0 at t = 0

$$b = 0$$
 at  $t = 1$ 

$$b = 12$$
 at  $t = 3$ 

We have to best fit this data with a straight line.

## Step-2

Let C + Dt = b be the required straight line that best fits the given data, then

C + 0.D = 0

C + 1.D = 0

C + 3.D = 12

In matrix form,

$$\begin{bmatrix} 1 & 0 \\ 1 & 1 \\ 1 & 3 \end{bmatrix} \begin{bmatrix} C \\ D \end{bmatrix} = \begin{bmatrix} 0 \\ 0 \\ 12 \end{bmatrix}$$

$$\Rightarrow Ax = b$$

$$A = \begin{bmatrix} 1 & 0 \\ 1 & 1 \\ 1 & 3 \end{bmatrix}, \quad x = \begin{bmatrix} C \\ D \end{bmatrix} \text{ and } b = \begin{bmatrix} 0 \\ 0 \\ 12 \end{bmatrix}$$

where

## Step-3

$$A^{T} A = \begin{pmatrix} 1 & 1 & 1 \\ 0 & 1 & 3 \end{pmatrix} \begin{bmatrix} 1 & 0 \\ 1 & 1 \\ 1 & 3 \end{bmatrix}$$
$$= \begin{bmatrix} 1+1+1 & 0+1+3 \\ 0+1+3 & 0+1+9 \end{bmatrix}$$
$$= \begin{bmatrix} 3 & 4 \\ 1 & 1 & 2 \end{bmatrix}$$

$$\left( A^T A \right)^{-1} = \frac{1}{14} \begin{bmatrix} 10 & -4 \\ -4 & 3 \end{bmatrix}$$

$$(A^{T} A)^{-1} A^{T} = \frac{1}{14} \begin{bmatrix} 10 & -4 \\ -4 & 3 \end{bmatrix} \begin{bmatrix} 1 & 1 & 1 \\ 0 & 1 & 3 \end{bmatrix}$$
$$= \frac{1}{14} \begin{bmatrix} 10 & 6 & -2 \\ -4 & -1 & 5 \end{bmatrix}$$

## Step-4

$$\hat{x} = \begin{bmatrix} \hat{C} \\ \hat{D} \end{bmatrix}$$
Let

$$\hat{x} = \left(A^T A\right)^{-1} A^T b$$

$$= \frac{1}{14} \begin{bmatrix} 10 & 6 & -2 \\ -4 & -1 & 5 \end{bmatrix} \begin{bmatrix} 0 \\ 0 \\ 12 \end{bmatrix}$$

$$=\frac{1}{14} \begin{bmatrix} -24\\60 \end{bmatrix}$$
$$\begin{bmatrix} -12/7 \end{bmatrix}$$

$$= \begin{bmatrix} -12/7 \\ 30/7 \end{bmatrix}$$

 $\hat{C} = \frac{-12}{7}, \hat{D} = \frac{30}{7} \hat{A} \hat{A} \hat{A}$ 

Hence required straight line is  $b = \frac{-12}{7} + \left(\frac{30}{7}\right)$