$\theta_0 =$

$$1 - 1('/4) \sum_{i=1}^{m} (h_\theta(x^i) - y^i)$$

$$(1 + x^{(1)} - y^{(1)}) + (1 + x^{(2)} - y^{(2)}) + \dots$$

$$= (1+3-2) + (1+1-2) + (1+0-1) + (1+4-3)$$

$$= 2 + 0 + 0 + 2 = 4$$

$$\rightarrow 1 - 1('/4) \cdot 4 = 0$$

$\theta_1 =$

$$1 - 1('/4) \sum_{i=1}^{m} (h_\theta(x^{(i)}) - y^{(i)}) x^{(i)}$$

$$= (1 + x^{(1)} - y^{(1)}) x^{(1)} + (1 + x^{(2)} - y^{(2)}) x^{(2)} + \dots$$

$$= (1+3-2)3 + \dots$$

$$= 6 + 0 + 0 + 8 = 14$$

$$\rightarrow 1 - 1('/4) \cdot 14 = -10/4$$

Set $\theta_0 = 0$ and $\theta_1 = -10/4$ and continue until convergence