

$$\begin{array}{rclcl}
(1) & 4x & -2y & +z & = & 2 \\
(2) & -2x & +3y & +z & = & -12 \\
(3) & & 7y & -4z & = & 20
\end{array}$$

$$\begin{array}{rclcl}
(1) - (2) & 6x & -5y & & = & 14 & | *4 \\
4(2) + (3) & -8x & +19y & & = & -28 & | *3 \\
& & 37y & & = & -28
\end{array}$$