In order to eliminate x from the second and third row, we subtract the first row from the second and we subtract twice the first row from the third:

$$x + y + z = 1$$

 $2z = 0$
 $3y + 6z = -1$.

Now the trouble is that y does not occur in the second row; so, we can't eliminate y from the third row by adding or subtracting a multiple of the second row to it. The remedy is simple: Permute the second and the third row! We get the system:

$$x + y + z = 1$$

 $3y + 6z = -1$
 $2z = 0$,

which is already in triangular form. Another example where some permutations are needed is:

First we permute the first and the second row, obtaining

and then we add twice the first row to the third, obtaining:

$$-2x + 7y + 2z = 1$$

 $z = 1$
 $8y + 4z = 1$

Again we permute the second and the third row, getting

$$\begin{array}{rcrrr}
-2x & + & 7y & + & 2z & = & 1 \\
8y & + & 4z & = & 1 \\
z & = & 1,
\end{array}$$

an upper-triangular system. Of course, in this example, z is already solved and we could have eliminated it first, but for the general method, we need to proceed in a systematic fashion.

We now describe the method of Gaussian elimination applied to a linear system Ax = b, where A is assumed to be invertible. We use the variable k to keep track of the stages of elimination. Initially, k = 1.