$$-\frac{U_1+U_2}{20\Omega}+\frac{U_2}{60\Omega}+1\Delta=0$$

$$-20 + 20_1 + 0_1 - 0_2 = 0$$

 $-350_2 - 50_1 + 20_2 + 100 = 0$

$$\frac{1}{10} = \frac{1}{10} = \frac{1}{10}$$

$$\begin{bmatrix} 67 & -42 & 24 \\ -44 & 11 \end{bmatrix} \begin{bmatrix} 0 \\ 0_2 \end{bmatrix} = \begin{bmatrix} 82 \\ 40 \end{bmatrix}$$

$$\begin{bmatrix} 67 & -420 + 1 & 32 & 42 \\ -40 \end{bmatrix} \sim \begin{bmatrix} 1 & 0 & 1 & 10 & 40 \\ 0 & 1 & 0 & 146 \end{bmatrix}$$

$$0 = 10 + 0 = 0.146$$

Rey = (R. (R2 + R2) P1+R, + R2+R3