```
close all; clear all; clc;
a = [2 3 5 23;3 4 1 14;6 7 2 26]
[m,n] = size(a);
for j = 1:m-1
  for z=2:m
     if a(j,j) == 0
        t=a(j,:);
        a(j,:) = a(z,:);
        a(z,:) = t;
     end
   end
  for i = j + 1:m
     a(i,:) = a(i,:) - a(j,:)*(a(i,j)/a(j,j));
  end
end
x = zeros(1,m);
for s = m:-1:1
  c=0;
  for k = 2:m
     c=c+a(s,k)*x(k);
   end
  x(s) = (a(s,n)-c)/a(s,s);
end
a
X<sup>'</sup>
```