

$$72 - 60 \div \{ 21 + 5 \times (13 - 7) - 39 \}$$

$$\begin{aligned} & 72 - 60 \div \{ 21 + 5 \times (13 - 7) - 39 \} \\ &= 72 - 60 \div (21 + 5 \times 6 - 39) \\ &= 72 - 60 \div (21 + 30 - 39) \\ &= 72 - 60 \div 12 \\ &= 72 - 5 \\ &= 67 \end{aligned}$$