Horizontal merge

These four cells have been horizontaly merged.						
These two cells have been	These two cells have been horizontaly					
horizontaly merged.	merged.					

Vertical merge

These four cells have been vertically merged.	These two cells have been vertically merged.	
	These two cells have been vertically merged.	

Horizontal & Vertical merge

These six (3x2) cells have been horizontaly and verticaly				
merged.				

Mixed merging

	Н				
V					
			H+V		
			nrv		