<table border="1" width="300" height="300" >

<tr><td colspan="3" bgcolor="Sky Blue">Table Layout</td></tr>

<tr><td></td>

<td rowspan="2" colspan="2">Cell B Content</td></tr>

<tr><td rowspan="2" >Cell A content</td></tr>

<tr><td rowspan="2">Cell C content</td>

<td rowspan="2">Cell D content</td></tr>

<tr><td ></td></tr>

</table>

