```html
<!DOCTYPE html>
<html lang="en">
<head>
    <meta charset="UTF-8">
    <meta name="viewport" content="width=device-width, initial-scale=1.0">
    <title>Document</title>
    <style>
        td{
            padding: 5px;
            text-align: center;
        }
    </style>
</head>
<body>
    <table border="1px solid">
        <tr>
            <td colspan="2" rowspan="2">Student</td>
            <!-- <td>2</td> -->
            <td colspan="4">Exam</td>
            <!-- <td>4</td> -->
            <!-- <td>5</td> -->
            <!-- <td>6</td> -->
            <td colspan="4">2nd Exam</td>
            <!-- <td>8</td> -->
            <!-- <td>9</td> -->
            <!-- <td>10</td> -->
            <td colspan="2" rowspan="2">Final Grade</td>
            <!-- <td>12</td> -->
        </tr>
        <tr>
            <!-- <td>13</td> -->
            <!-- <td>14</td> -->
            <td>Q1</td>
            <td>Q2</td>
            <td>Q3</td>
            <td rowspan="2">Grade</td>
            <td>Q1</td>
            <td>Q2</td>
            <td>Q3</td>
```

```html
        <td rowspan="2">Grade</td>
        <!-- <td>23</td> -->
        <!-- <td>24</td> -->
    </tr>
    <tr>
        <td>Code</td>
        <td>Name</td>
        <td>8</td>
        <td>7</td>
        <td>5</td>
        <!-- <td>30</td> -->
        <td>6</td>
        <td>7</td>
        <td>8</td>
        <!-- <td>34</td> -->
        <td>NR</td>
        <td>R</td>
    </tr>
    <tr>
        <td>80549061</td>
        <td>John</td>
        <td>70%</td>
        <td>100%</td>
        <td>100%</td>
        <td>17.6</td>
        <td colspan="4"></td>
        <!-- <td></td> -->
        <!-- <td></td> -->
        <!-- <td></td> -->
        <td>17.6</td>
        <td>18</td>
    </tr>
    <tr>
        <td>80549062</td>
        <td>Mary</td>
        <td>10%</td>
        <td>50%</td>
        <td>50%</td>
        <td>6.8</td>
        <td>100%</td>
```

```html
            <td>100%</td>
            <td>50%</td>
            <td>16.5</td>
            <td>16.7</td>
            <td>17</td>
        </tr>
        <tr>
            <td>80549063</td>
            <td>Claire</td>
            <td colspan="4"></td>
            <!-- <td>63</td> -->
            <!-- <td>64</td> -->
            <!-- <td>65</td> -->
            <td>50%</td>
            <td>50%</td>
            <td>50%</td>
            <td>10.0</td>
            <td>10.0</td>
            <td>10</td>
        </tr>
    </table>
</body>
</html>
```

Output:

Student		Exam				2nd Exam				Final Grade	
		Q1	Q2	Q3	Grade	Q1	Q2	Q3	Grade		
Code	Name	8	7	5		6	7	8		NR	R
80549061	John	70%	100%	100%	17.6					17.6	18
80549062	Mary	10%	50%	50%	6.8	100%	100%	50%	16.5	16.7	17
80549063	Claire					50%	50%	50%	10.0	10.0	10