```latex
\documentclass[12pt,a4paper]{article}
\usepackage{multirow} % pacote para usar a função multirow

\begin{document}

\begin{tabular}{c|c|c} \hline
    \multicolumn{2}{c|}{a} & b \\ \hline
    \multirow[c]{2}{*}{c} & d  & e \\ \cline{2-3}
    & f & g \\ \hline
\end{tabular}

\end{document}
```