

Table 3: complex table

| Name | Last year | | This year | |
|------|-----------|----------|-----------|----------|
| | Entered | Finished | Entered | Finished |
| Sam | 5 | 1 | 4 | 2 |
| Bob | 6 | 3 | 4 | 1 |
| Sue | 11 | 9 | 10 | 5 |