Complex Table Test Document

This document contains a complex table with various merged cells to test extraction capabilities.

Company Overview			Q1	Q2	Q3	Q4
Division	Region	Product	First Half		Second Half	
	North	Widget A	$10K	$12K	$15K	$18K
Technology	South	Widget B	$20K	$22K	$25K	$28K
	East	Combined Products		$30K	$35K	$40K
	All Regions Total		$50K	$54K	$60K	$68K
Subtotal (All Divisions)			$80K	$88K	$100K	$114K
Grand Total (All Quarters)			Annual Total: $382K			

This table demonstrates:

• Column spans (Company Overview, First/Second Half, Combined Products, etc.)

• Row spans (Division, Technology)

• Complex arrangements with multiple merge patterns

• Nested merge scenarios