```html
1  <!DOCTYPE html>
2  <html lang="en">
3
4  <head>
5      <meta charset="UTF-8">
6      <meta http-equiv="X-UA-Compatible" content="IE=edge">
7      <meta name="viewport" content="width=device-width, initial-scale=1.0">
8      <title>Complex Table</title>
9      <link rel="stylesheet" href="tabelc.css">
10     <style>
11         table,
12         th,
13         td {
14             border: 1px solid black;
15             border-collapse: collapse;
16             text-align: center;
17         }
18     </style>
19 </head>
20
21 <body>
22     <table>
23         <thead>
24             <tr>
25                 <th rowspan="2" colspan="2">Vehicles</th>
26                 <th colspan="5">2017</th>
27                 <th colspan="5">2018</th>
28             </tr>
```

```
29
30              <tr>
31                  <th colspan="2">Sales</th>
32                  <th colspan="2">Profit</th>
33                  <th rowspan="2">Best Month</th>
34                  <th colspan="2">Sales</th>
35                  <th colspan="2">Profit</th>
36                  <th rowspan="2">Best Month</th>
37              </tr>
38              <tr>
39                  <th>Category</th>
40                  <th>Type</th>
41                  <th>#</th>
42                  <th>%</th>
43                  <th>$</th>
44                  <th>%</th>
45                  <th>#</th>
46                  <th>%</th>
47                  <th>$</th>
48                  <th>%</th>
49              </tr>
50          </thead>
51          <tbody>
52              <tr>
53                  <td rowspan="3" class="
54 ,                   cars">Cars</td>
55                  <td class="
56 ,                   cars">Utility</td>
```

```
                    <td>1</td>
                    <td>4.3%</td>
                    <td>$500</td>
                    <td>0%</td>
                    <td>August</td>
                    <td>3</td>
                    <td>14.3%</td>
                    <td>$1,500</td>
                    <td>1.7%</td>
                    <td>July</td>
                </tr>
                <tr>
                    <td class="
                     cars">Y-Class Lux</td>
                    <td>0</td>
                    <td>4.3%</td>
                    <td>$0</td>
                    <td>0%</td>
                    <td></td>
                    <td>3</td>
                    <td>14.3%</td>
                    <td>$5,000</td>
                    <td>1.7%</td>
                    <td>January</td>
                </tr>
                <tr>
                    <td class="
                     cars">Rustbox</td>
```

```html
            <td>1</td>
            <td>4.3%</td>
            <td>$1.35</td>
            <td>0%</td>
            <td>February</td>
            <td>0</td>
            <td>0%</td>
            <td>$0</td>
            <td>0</td>
            <td></td>
        </tr>
        <tr>
            <td class="
             cars">Trucks</td>
            <td class="
             cars">A Large One</td>
            <td>10</td>
            <td>43.5%</td>
            <td>$100,000</td>
            <td>0.3%</td>
            <td>November</td>
            <td>3</td>
            <td>14.3%</td>
            <td>$30,000</td>
            <td>33.6%</td>
            <td>July</td>
        </tr>
        <tr>
```

```
113            <td rowspan="2" class="
114 ,            cars">Starfighters</td>
115            <td class="
116 ,            cars">S-Wing</td>
117            <td>4</td>
118            <td>17.4%</td>
119            <td>$200,000</td>
120            <td>0.7%</td>
121            <td>December</td>
122            <td>1</td>
123            <td>4.8%</td>
124            <td>$50,000</td>
125            <td>55.9%</td>
126            <td>July</td>
127        </tr>
128        <tr>
129            <td class="
130 ,            cars">The Century Hawk</td>
131            <td>1</td>
132            <td>4.3%</td>
133            <td>$2.6bn</td>
134            <td>99.5%</td>
135            <td>December</td>
136            <td>0</td>
137            <td>0%</td>
138            <td>$0</td>
139            <td>0%</td>
140            <td></td>
```

```
141          </tr>
142          <tr>
143              <td rowspan="4" class="
144 ,            cars">Tricycles</td>
145              <td class="
146 ,            cars">My First Tricycle</td>
147              <td>2</td>
148              <td>8.7%</td>
149              <td>$34</td>
150              <td>0%</td>
151              <td>June</td>
152              <td>2</td>
153              <td>9.5%</td>
154              <td>$34</td>
155              <td>0%</td>
156              <td>June</td>
157          </tr>
158          <tr>
159              <td class="
160 ,            cars">Two-Wheeled Trike</td>
161              <td>2</td>
162              <td>8.7%</td>
163              <td>$196</td>
164              <td>0%</td>
165              <td>August</td>
166              <td>8</td>
167              <td>38.1%</td>
168              <td>$784</td>
```

```
169            <td>0.9%</td>
170            <td>July</td>
171        </tr>
172        <tr>
173            <td class="
174     ,       cars">Trikextreme 3000</td>
175            <td>0</td>
176            <td>0%</td>
177            <td>$0</td>
178            <td>0%</td>
179            <td></td>
180            <td>1</td>
181            <td>4.8%</td>
182            <td>$2000</td>
183            <td>2.2%</td>
184            <td>September</td>
185        </tr>
186        <tr>
187            <td class="
188     ,       cars">My Second Tricycle</td>
189            <td>2</td>
190            <td>8.7%</td>
191            <td>$68</td>
192            <td>0%</td>
193            <td>July</td>
194            <td>2</td>
195            <td>9.5%</td>
196            <td>$68</td>
```

```html
                    <td>0.1%</td>
                    <td>March</td>
                </tr>
            </tbody>
            <tfoot>
                <tr>
                    <th colspan="2">Totals</th>
                    <th colspan="2">23</th>
                    <th colspan="2">$26120731.35</th>
                    <th>December</th>
                    <th colspan="2">21</th>
                    <th colspan="2">$89386</th>
                    <th>July</th>
                </tr>

            </tfoot>
        </table>
</body>

</html>
```