

TC-260-23 — Merged Cells Table Fixture

Expected: merged header + row-span label + col-span notes row.

Quarterly Report (Merged Header)			
Region (row-span)	Q1	Q2	Q3
EMEA	120	135	142
	118	140	150
AMER	210	205	198
APAC	98	102	110
Notes (col-span)			Marker: T23-NOTES