1. Produce the Sum for Merged Cells Headers (Sum-for-Merged-Cells.xlsx) You need to write a single formula which can be dragged right and down to generate the sum for below table

=SUM(OFFSET(\$A\$1,ROWS(\$1:1),MATCH(B\$13,\$1:\$1,0)-1, IFERROR(MATCH(C\$13,\$1:\$1,0),COUNTA(\$2:\$2)+1)-MATCH(B\$13,\$1:\$1,0)))

