

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)))

The screenshot shows the Microsoft Excel interface. The title bar reads "Sum-for-Merged-Cells - Excel" and the user name is "Akash Deep Sahoo". The ribbon is set to "Home". The formula bar shows the formula: `=SUM(OFFSET(A1,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)))`. The spreadsheet contains two tables. The first table has 16 columns (A to S) and 2 rows of data. The second table has 6 columns (A to F) and 10 rows of data, with the first row highlighted in yellow.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
7	Mathew	34	44	79	17	97	48	52	40	63	11	31	75	5	24	26			
8	Rachel	90	51	52	59	74	58	16	32	92	62	58	88	10	61	38			
9																			
10																			
11																			
12																			
13																			
14																			

	A	B	C	D	E	F
3	Sales Man	2014	2015	2016	2017	2018
4	Bill	183	265	295	43	48
5	John	197	343	259	23	90
6	Sarah	142	257	164	67	97
7	Liz	85	237	235	12	125
8	Radcliff	97	337	199	87	188
9	Mathew	157	254	180	5	50
10	Rachel	193	239	300	10	99
11						
12						
13						
14						