#### Scalar [Formulas](Formulas.docx)

A scalar [formula](formula.docx) shall be represented in a worksheet's XML by an [f](f.docx) element that contains the text of the [formula](formula.docx), and a [v](v.docx) element that contains the text version of the last computed value for that formula. This pair of elements shall be inside a [c](c.docx) element, which is, in turn, shall be inside a [row](row.docx) element. [Example: Consider the scalar [formula](formula.docx) SQRT(C2^2+D2^2), where C2 refers to a [cell](cell.docx) containing the number 12.5, and D2 refers to a [cell](cell.docx) containing the number 9.6. The corresponding XML might be as follows:

<[row](row.docx) [r](r.docx)="2" spans="2:4">  
 <[c](c.docx) [r](r.docx)="B2" s="40">  
 <[f](f.docx)>SQRT(C2^2+D2^2)</[f](f.docx)>  
 <[v](v.docx)>15.761027885261798</[v](v.docx)>  
 </[c](c.docx)>

<[c](c.docx) [r](r.docx)="C2" s="0">  
 <[v](v.docx)>12.5</[v](v.docx)>  
 </[c](c.docx)>

<[c](c.docx) [r](r.docx)="D2" s="0">  
 <[v](v.docx)>9.6</[v](v.docx)>  
 </[c](c.docx)>  
</[row](row.docx)>

In the scalar [formula](formula.docx) CONCATENATE("The total is ",C7," units"), C7 refers to a [cell](cell.docx) containing the number 23. The corresponding XML might be as follows:

<[row](row.docx) [r](r.docx)="7" spans="2:4" ht="285">  
 <[c](c.docx) [r](r.docx)="B7" s="4" [t](t.docx)="str">  
 <[f](f.docx)>CONCATENATE("The total is ",C7," units")</[f](f.docx)>  
 <[v](v.docx)>The total is 23 units</[v](v.docx)>  
 </[c](c.docx)>

<[c](c.docx) [r](r.docx)="C7" s="0">  
 <[v](v.docx)>23</[v](v.docx)>  
 </[c](c.docx)>  
</[row](row.docx)>

As the function CONCATENATE returns a string, the value for the cell's [t](t.docx) attribute is str.

end example]