#### v (Cell Value)

This element expresses the value contained in a cell. If the [cell](cell.docx) contains a string, then this value is an index into the shared string [table](table.docx), pointing to the actual string value. Otherwise, the value of the [cell](cell.docx) is expressed directly in this element. Cells containing formulas express the last calculated result of the [formula](formula.docx) in this element.

For applications not wanting to implement the shared string [table](table.docx), an 'inline string' may be expressed in an <is> element under <[c](c.docx)> (instead of a <v> element under <[c](c.docx)>),in the same way a string would be expressed in the shared string table. See <is> for an example.

[Example: In this example [cell](cell.docx) B4 contains the number "360".

<[c](c.docx) [r](r.docx)="B4">  
 <v>360</v>  
</[c](c.docx)>

end example]

The possible values for this element are defined by the [ST\_Xstring](ST_Xstring.docx) simple type (§).

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| --- |
| Parent Elements |
| [c](c.docx) (§); [cell](cell.docx) (§); [nc](nc.docx) (§); [oc](oc.docx) (§); [tp](tp.docx) (§) |