



# LATININTEL TRADE CONSULTING

TARGET: PAPER BOND, 75GR/M2, LETTER SIZE

PRODUCT ORIGIN: UNITED STATES OF AMERICA

**Prepared for:**

Woody Pulp mash  
US Paper Trails, Inc.  
1218 Fallen Tree Rd.  
Sawmill Wisconsin 53100

**Service level:**

- SNAPSHOT – Tariff schedule, taxes & duties, recent import data, list of main importers
  - MARKET – All of the above, plus pricing information where available and general market info, any special import restrictions/regulations, and any special import documents
  - INTERNATIONAL – All of the above, plus a detailed translation of the Mexican NOMs\*.
- \*Official Mexican technical standards

~ **TARIFF SCHEDULE** ~

48	PAPER & PAPERBOARD, ARTICLES OF PAPER PULP
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard
480255	Weighing 40 g/m2 (grams per square meter) or more but not more than 150 g/m2 (grams per square meter)
48025501	Bond or ledger

~ **APPLICABLE DUTIES** ~

<u>Country of origin:</u> US	<u>Countries w/o Trade Agreement</u>
<u>Duties:</u> Exempt; VAT: 10%/15%	<u>Duties:</u> 10%; VAT: 10%/15%

~ **IMPORTS / Annual** ~

	Jan.-Apr. 08 US\$	Jan.-Apr. 08 Kilograms	Jul.-Dec. 07 US\$	Jul.-Dec. 07 Kilograms
<b>Total</b>	<b>\$22,176,419</b>	<b>23,286,905</b>	<b>\$35,711,746</b>	<b>37,437,228</b>
<b>US</b>	<b>\$21,909,500</b>	<b>23,092,587</b>	<b>\$35,164,114</b>	<b>36,846,479</b>
Australia	\$123,376	118,087	\$743	208
Chile	\$97,069	45,413	\$0	0
Canada	\$17,301	20,007	\$331,517	383,953
UK	\$15,246	3,393	\$0	0
Hungary	\$5,352	5,159	\$6,714	5,968
Germany	\$3,681	844	\$10,139	2,170
Austria	\$2,693	734	\$3,876	1,241
Indonesia	\$1,060	600	\$38,678	23,769
Japan	\$835	66	\$78	0
Switzerland	\$306	12	\$0	0
China	\$0	0	\$170	96
Finland	\$0	0	\$67,783	77,027
Undeclared	\$0	0	\$60	1
Sweden	\$0	0	\$87,666	96,230
Taiwan	\$0	0	\$208	81

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~ IMPORTS / 2007 / Monthly ~

VALUE (US\$thou.)	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Total
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,581</b>	<b>\$5,942</b>	<b>\$6,774</b>	<b>\$6,856</b>	<b>\$3,934</b>	<b>\$5,624</b>	<b>\$35,712</b>
US	\$0	\$0	\$0	\$0	\$0	\$0	\$6,452	\$5,865	\$6,670	\$6,678	\$3,916	\$5,583	\$35,164
Canada	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$332
Sweden	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$2	\$1	\$1	\$1	\$88
Finland	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$1	\$1	\$1	\$2	\$1	\$68
Indonesia	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$1	\$0	\$1	\$1	\$39
Germany	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
Hungary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7
Austria	\$0	\$0	\$0	\$0	\$0	\$0	\$78	\$75	\$63	\$115	\$0	\$0	\$4
Australia	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Taiwan	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$0	\$23	\$0	\$0	\$0	\$0
China	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Japan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14	\$61	\$13	\$0	\$0
Undeclared	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

VOL. (KG thou.)	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Total
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,805</b>	<b>6,384</b>	<b>7,382</b>	<b>7,089</b>	<b>4,208</b>	<b>5,569</b>	<b>37,437</b>
US	0	0	0	0	0	0	6,667	6,296	7,266	6,881	4,192	5,544	36,846
Canada	0	0	0	0	0	0	0	0	0	0	0	24	384
Sweden	0	0	0	0	0	0	0	0	2	1	1	1	96
Finland	0	0	0	0	0	0	2	0	0	0	0	0	77
Indonesia	0	0	0	0	0	0	0	0	0	0	0	0	24
Hungary	0	0	0	0	0	0	0	0	0	0	0	0	6
Germany	0	0	0	0	0	0	0	0	0	0	0	0	2
Austria	0	0	0	0	0	0	84	88	72	140	0	0	1
Australia	0	0	0	0	0	0	0	0	0	0	0	0	0
China	0	0	0	0	0	0	51	0	26	0	0	0	0
Taiwan	0	0	0	0	0	0	0	0	0	0	0	0	0
Undeclared	0	0	0	0	0	0	0	0	15	66	15	0	0
Japan	0	0	0	0	0	0	0	0	0	0	0	0	0

~ IMPORTS / 2008 / Monthly ~

VALUE (US\$thou.)	Jan.	Feb.	Mar.	Apr.	YTD	VOL. (KG thou.)	Jan.	Feb.	Mar.	Apr.	YTD
<b>Total</b>	<b>\$6,196</b>	<b>\$4,928</b>	<b>\$5,022</b>	<b>\$6,031</b>	<b>\$22,176</b>	<b>Total</b>	<b>6,461</b>	<b>5,261</b>	<b>5,245</b>	<b>6,320</b>	<b>23,287</b>
US	\$6,174	\$4,922	\$4,934	\$5,879	\$21,910	US	6,438	5,259	5,164	6,232	23,093
Australia	\$0	\$0	\$83	\$41	\$123	Australia	0	0	79	39	118
Chile	\$0	\$0	\$0	\$97	\$97	Chile	0	0	0	45	45
Canada	\$17	\$0	\$0	\$0	\$17	Canada	20	0	0	0	20
UK	\$0	\$2	\$3	\$10	\$15	Hungary	2	0	1	2	5
Hungary	\$2	\$1	\$1	\$2	\$5	UK	0	1	1	2	3
Germany	\$1	\$1	\$0	\$1	\$4	Germany	0	1	0	0	1
Austria	\$0	\$1	\$0	\$1	\$3	Austria	0	0	0	0	1
Indonesia	\$1	\$0	\$0	\$0	\$1	Indonesia	1	0	0	0	1
Japan	\$0	\$1	\$0	\$0	\$1	Japan	0	0	0	0	0
Switzerland	\$0	\$0	\$0	\$0	\$0	Switzerland	0	0	0	0	0

~ FOOTNOTES ~

All figures, both value and volume, have been reduced by a factor of 1,000 for clarity and format purposes. The import figures are collected from the **Economy Ministry** and are preliminary, subject to future revision. **Mexican Customs** uses the metric system to calculate volume. Through April of this year, 23,286,905 kilograms of paper bond weighing 40 g/m<sup>2</sup> or more but not more than 150 g/m<sup>2</sup> was recorded – equivalent to 25,669 short tons. Longer historical import data may be available for an additional research fee.

Principal Importers

Abastecedora De Oficinas S.A. De C.V.	Electronica Brk De Mexico, S.A. De C.V.
Abastecedora Metropolitana De Guadalajara S.A. De C.V.	Elof Hansson De Mexico S. De R.L. De C.V.
Accor Servicios Empresariales S.A. De C.V.	Empaques De Papel America, S.A. De C.V.
Amc Proveedora Comercial, S.a De C.V.	Excelencia En Formas S.A. De C.V.
Avery De Mexico S.A. De C.V.	Formas Para Negocios, S.A. De C.V.
Berthamex, S.A. De C.V.	Formas Tecnicas Contables S.A. De C.V.
Bienes De Consumo Internacional, S.A. De C.V.	Formularios De Mexico Sa
Carbopapel Sa De C.V.	Forzaform Sa De C.V.
Cartolito Sa De C.V.	Galas De Mexico,S.A. De C.V.
Carton Y Mas S.A. De C.V.	Galas Harland Impresores S.A. De C.V.
Carvajal, S.A. De C.V.	Graficas Monte Alban, S.A. De C.V.
Celpap S.a De C.V.	Grafotec, S.A. De C.V.
Celupal Internacional S De R.L. De C.V.	Grupo Chamberlain, S. De R.L. De C.V.
Cellucap De Mexico S.a De C.V.	Grupo Industrial Auro Sa De C.V.
Centro Grafico Industrial, S.A. De C.V.	Grupo Industrial De Formas M.c., S.A. De C.V.
Cia. Papelera El Fenix, S. A. De C.V.	Grupo Pochteca, S.A. De C.V.
Codiflex, S.A. De C.V.	Hewlett Packard Mexico, S De R.L. De C.V.
Comercial Mapasa S.A. De C.V.	Importadora Aako S.a De C.V.
Comercializadora De Papel Siglo XXI, S.A. De C.V.	Impresora Gonzalez, S.A. De C.V.
Comercializadora El Cartagines Sa De C.V.	Impresora Y Editorial S.A. De C.V.
Comercializadora Hovei, S.A. De C.V.	Impresos Tecnograficos, S.A. De C.V.
Comercio Multiple Internacional S.A. De C.V.	Industrial De Impresos Del Norte, S.A. De C.V.
Confecciones De Nueva Rosita, S. De R.L. De C.V.	Industrial Papelera De Baja California, S.A.
Corporacion De Productos Industriales, S.A. De C.V.	Industrial Papelera Venus, S.A. De C.V.
Corporacion Papelera Imperial S.a De C.V.	Industrias Cosal, S.A. De C.V.
Corporativo De Papelerias S De R.L. De C.V.	Industrias Rojas Y Asociados Sa De C.V.
Corrugados Mercurio, S.A. De C.V.	Intercraft Burnes, S. De R.L. De C.V.
Cr Formas Administrativas E Impresos, S.A. De C.V.	Intermatic Juarez, S. De R.L. De C.V.
Cynthia Susana Ramirez Rodriguez	Internacional De Fibras Y Equipos S.A. De C.V.
Datagraf De Mexico Sa De C.V.	Interpapel,S.A.
Denton Comercial S.A. De C.V.	Irasa Industrial Sa De C.V.
Distribuidora De Productos Internacionales Graficos, S.A. De C.V.	Jiss, S.A. De C.V.
Distribuidora Papelera Azteca, Sa De C.V.	Johnson Electric Automotive De Mexico S.A. De C.V.
Distribuidora Papelera De Baja California, S.A. De C.V.	Kasamerica, S. De R.L. De C.V.
Editorial Trillas, S.A. De C.V.	Kimberly Clark De Mexico,S.A.B. De C.V.
El Universal Compañia Periodistica Nacional S.A. De C.V.	Kodak Export De Mexico,s.de R.L. De C.V.
	Kronaline, S.A. De C.V.
	Litho Offset America S.A. De C.V.

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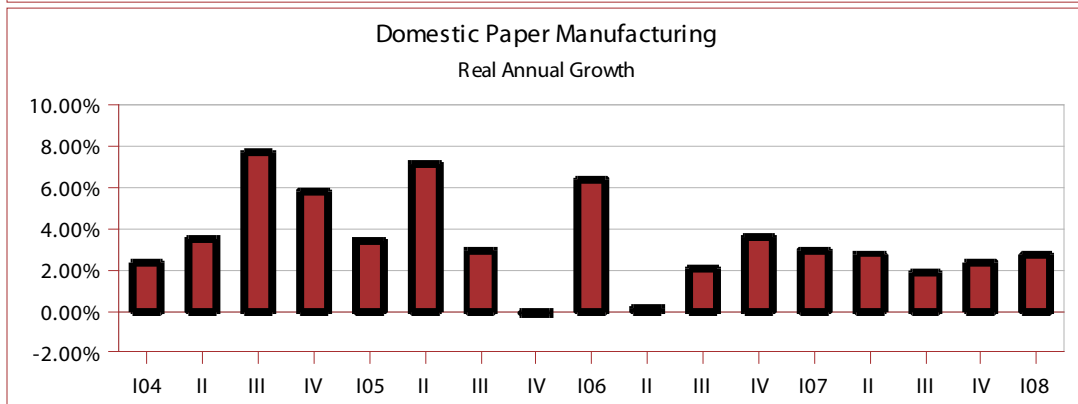
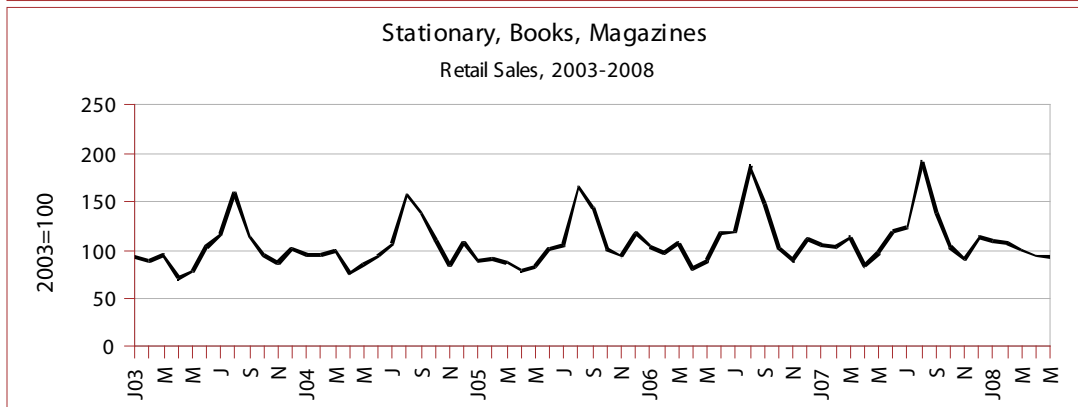
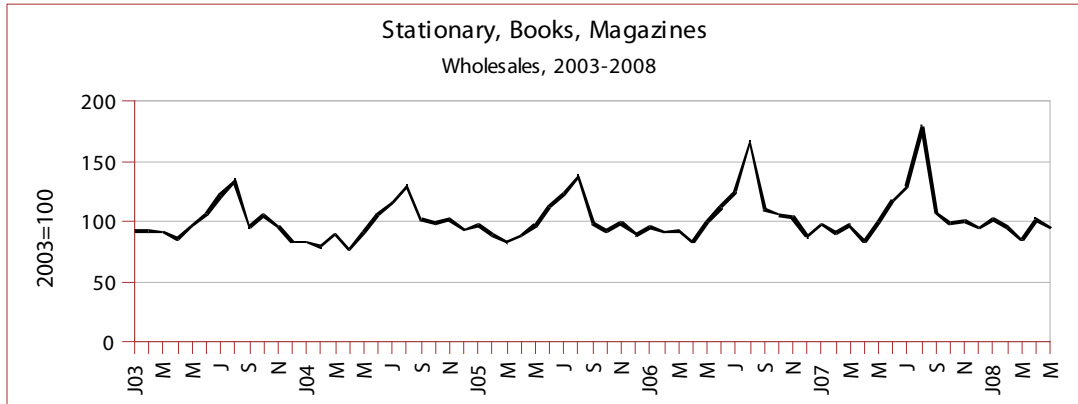
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Mag Paper De Mexico, S.A. De C.V.  
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Mead Corporativo, S.A. de C.V.  
Moore De Mexico Sa De C.V.  
Nacional De Sobres, S.A. De C.V.  
Navilux, S.A. de C.V.  
North American Mailing Services S De R.L. De C.V.  
Orozco Fernandez Y Compañia Sa De C.V.  
Papel Satinado, S.A. De C.V.  
Papeleria Kif De Mexico, S.A. De C.V.  
Papeleria Regiomontana S.A. De C.V.  
Papeleria San Rafael De Leon S.A. De C.V.  
Papeleria Santa Maria Sa De C.V.  
Papeleria Graphos Sa De C.V.  
Papeleria Lozano Hermanos, S.A. De C.V.  
Papeles Avanzados S.A. De C.V.  
Papeles Especiales De Mexico S.A. De C.V.  
Papeles Forma Todo Sa De C.V.  
Papeles Lozar, S.A. De C.V.  
Papeles Y Conversiones De Mexico Sa De C.V.  
Papeles Y Graficos De B.c. S.A. De C.V.  
Polaroid De Mexico S.A. De C.V.  
Ponderosa Industrial De Mexico, S.A. De C.V.  
Printing Arts Mexico S De R.L. De C.V.  
Provedora Papeleria Kino, S.A. De C.V.  
R.r. Donnelley De Mexico, S. De R.L. De C.V.  
Ragsa Del Norte, S.A. de C.V.  
Representaciones Y Asesorias Graficas De Occidente S.A. De C.V.  
Rexcel S.A. De C.V.  
Roberto Alejandro Duran Salazar  
Rodriguez Flores America Valeria  
Roosevelt Paper Company Mexico S De R.L. De C.V.  
Servicios Kaluz, S.A. De C.V.  
Sierra Industrial S. De R.L. De C.V.  
Sipc Metropolitana S.A. De C.V.  
Sistefomas, S.A. De C.V.  
Supra, S.a De C.V.  
Talico, S.A. de C.V.  
Talleres Estrella, S.A. de C.V.  
Tradepak Internacional, S.A. De C.V.  
Weyerhaeuser De Mexico S.A. De C.V.  
Xpedx, S.A. De C.V.  
Zarabanda Publisher S.A. De C.V

NOTE: The companies listed above represent 80 percent of the trade in this tariff schedule. If there are fewer than three companies involved in the import, or if any one company accounts for more than 80 percent of imports, they will not be listed.

See the last page of this document for a glossary of corporate forms.

Market Sketch



Paper Manufacturing GDP

I03	\$27,623	I06	\$36,855
II	\$28,702	II	\$37,912
III	\$28,521	III	\$38,230
IV	\$30,274	IV	\$38,574
I04	\$30,031	I07	\$39,717
II	\$31,912	II	\$40,485
III	\$33,773	III	\$40,257
IV	\$34,938	IV	\$40,775
I05	\$34,253	I08	\$42,215
II	\$36,780		
III	\$36,103		
IV	\$35,902		

Note: Millions of current pesos  
Market exchange rate for Q108: 10.80 pesos/US\$

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~ Pricing Survey ~

	<u>Pesos</u> <u>Min</u>	<u>Pesos</u> <u>Max</u>	<u>Pesos</u> <u>Ave.</u>
<b>Mexico City</b>			
Paper Sheets, FACIA BOND. DIGITAL. COPAMEX , Package 500 Sheets. Letter Size 37 KG. C.B. 10132 / 370008	\$45.50	\$56.00	\$52.41
Paper Sheets, KIMBER. ECOLOGICO , Package 500 Sheets. Letter Size. 75 G/M2. CLAVE 13033	\$44.80	\$44.80	\$44.80
Paper Sheets, RECICLA 100 , Package 500 Sheets. Letter Size. 37 KG. 75 G/M2	\$40.00	\$61.09	\$51.33
Paper Sheets, SCRIBE. DUPLICADOR , Package 500 Sheets. Letter Size 37 KG. C.B. 372549	\$39.50	\$56.90	\$48.54
Paper Sheets, VISION BOND. COPAMEX , Pack- age 500 Sheets. Letter Size. 37 KG. 75 G/M2. C.B. 370381	\$42.50	\$56.00	\$51.50
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M2 C.B. 320408	\$42.90	\$46.50	\$45.74
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M2 C.B. 320408	\$57.50	\$57.50	\$57.50
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M3 C.B. 320002	\$42.90	\$43.90	\$43.40
<b>Guadalajara</b>			
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M2 C.B. 320408	\$57.50	\$57.90	\$57.70
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M3 C.B. 320002	\$45.50	\$56.00	\$50.75
<b>Monterrey</b>			
Paper Sheets, FACIA BOND. DIGITAL. COPAMEX , Package 500 Sheets. Letter Size 37 KG. C.B. 10132 / 370008	\$44.80	\$44.80	\$44.80
Paper Sheets, KIMBER. ECOLOGICO , Package 500 Sheets. Letter Size. 75 G/M2. CLAVE 13033	\$44.00	\$44.00	\$44.00
Paper Sheets, SCRIBE. DUPLICADOR , Package 500 Sheets. Letter Size 37 KG. C.B. 372549	\$42.50	\$42.50	\$42.50
Paper Sheets, VISION BOND. COPAMEX , Package 500 Sheets. TAMADO CARTA. 37 KG. 75 G/M2. C.B. 370381	\$42.90	\$46.50	\$45.42
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M2 C.B. 320408	\$57.50	\$57.50	\$57.50
<b>Puebla</b>			
Paper Sheets, KIMBER. ECOLOGICO , Package 500 Sheets. Letter Size. 75 G/M2. CLAVE 13033	\$57.50	\$57.50	\$57.50
Paper Sheets, SCRIBE. DUPLICADOR , Package 500 Sheets. Letter Size 37 KG. C.B. 372549	\$55.05	\$57.50	\$56.28

❧ **Pricing Survey** ❧

	<u>Pesos</u> <u>Min</u>	<u>Pesos</u> <u>Max</u>	<u>Pesos</u> <u>Ave.</u>
<b>Queretaro</b>			
Paper Sheets, KIMBER. ECOLOGICO , Package 500 Sheets. Letter Size. 75 G/M2. CLAVE 13033	\$44.80	\$44.80	\$44.80
Paper Sheets, RECICLA 100 , Package 500 Sheets. Letter Size. 37 KG. 75 G/M2	\$48.25	\$48.25	\$48.25
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M2 C.B. 320408	\$46.50	\$65.10	\$55.80
<b>Toluca</b>			
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M2 C.B. 320408	\$46.50	\$46.50	\$46.50
<b>Veracruz</b>			
Paper Sheets, FACIA BOND. DIGITAL. COPAMEX , Package 500 Sheets. Letter Size 37 KG. C.B. 10132 / 370008	\$46.50	\$46.50	\$46.50
Paper Sheets, SCRIBE. DUPLICADOR , Package 500 Sheets. Letter Size 37 KG. C.B. 372549	\$41.89	\$46.80	\$44.35
Paper Sheets, VISION BOND. COPAMEX , Package 500 Sheets. Letter Size. 37 KG. 75 G/M2. C.B. 370381	\$39.90	\$39.90	\$39.90
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M2 C.B. 320408	\$44.85	\$44.85	\$44.85
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M2 C.B. 320408	\$55.90	\$55.90	\$55.90
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M3 C.B. 320002	\$53.50	\$69.00	\$61.25
<b>Merida</b>			
Paper Sheets, FACIA BOND. DIGITAL. COPAMEX , Package 500 Sheets. Letter Size 37 KG. C.B. 10132 / 370008	\$46.50	\$47.50	\$47.00
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M2 C.B. 320408	\$44.90	\$44.90	\$44.90
<b>Leon</b>			
Paper Sheets, FACIA BOND. DIGITAL. COPAMEX , Package 500 Sheets. Letter Size 37 KG. C.B. 10132 / 370008	\$49.90	\$49.90	\$49.90
Paper Sheets, VISION BOND. COPAMEX , Package 500 Sheets. Letter Size. 37 KG. 75 G/M2. C.B. 370381	\$45.90	\$46.50	\$46.20
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M2 C.B. 320408	\$57.90	\$57.90	\$57.90
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M2 C.B. 320408	\$58.50	\$58.50	\$58.50
Paper Sheets, XEROX. OFFICE PAPER , Package 500 Sheets. Letter Size 37 KG. 75 GR./M3 C.B. 320002	\$65.00	\$65.00	\$65.00
<b>Saltillo</b>			
Paper Sheets, FACIA BOND. DIGITAL. COPAMEX , Package 500 Sheets. Letter Size 37 KG. C.B. 10132 / 370008	\$42.90	\$47.50	\$45.63



### ∞ ADDITIONAL TARIFF INFORMATION ∞

	<u>RATE</u>	<u>NOTES</u>
IGI (Import Tax)	10%	
IGE (Export Tax)	0%	
IVA (Value-Added Tax, VAT)	15%	10% in the border zone
IEPS (Excise Tax)	n/a	
ISAN (New Vehicle Tax)	n/a	
Base Unit	1 kilo	

### ∞ DISCLAIMER ∞

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AMERICAS



NEWS

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Conversion Table

Given Unit	Multiplier	Converted Unit	Given Unit	Multiplier	Converted Unit
<b>LENGTH</b>			<b>LENGTH</b>		
in	inches 25.4	millimeters mm	mm	millimeters 0.039	inches in
ft	feet 0.305	meters m	m	meters 3.28	feet ft
yd	yards 0.914	meters m	m	meters 1.09	yards yd
mi	miles 1.61	kilometers km	km	kilometers 0.621	miles mi
<b>AREA</b>			<b>AREA</b>		
in <sup>2</sup>	sq. inches 645.2	sq. millimeters mm <sup>2</sup>	mm <sup>2</sup>	millimeters 0.0016	sq. inches in <sup>2</sup>
ft <sup>2</sup>	sq. feet 0.093	sq. meters m <sup>2</sup>	m <sup>2</sup>	sq. meters 10.764	sq. feet ft <sup>2</sup>
yd <sup>2</sup>	sq. yard 0.836	sq. meters m <sup>2</sup>	m <sup>2</sup>	sq. meters 1.195	sq. yards yd <sup>2</sup>
ac	acres 0.405	hectares ha	ha	hectares 2.47	acres ac
mi <sup>2</sup>	sq. miles 2.59	sq. kilometers km <sup>2</sup>	km <sup>2</sup>	sq. kilometers 0.386	sq. miles mi <sup>2</sup>
<b>VOLUME</b>			<b>VOLUME</b>		
fl oz	fluid ounces 29.57	milliliters mL	mL	milliliters 0.034	fluid ounces fl oz
gal	gallons 3.785	liters L	L	liters 0.264	gallons gal
ft <sup>3</sup>	cubic feet 0.028	cubic meters m <sup>3</sup>	m <sup>3</sup>	cubic meters 35.314	cubic feet ft <sup>3</sup>
yd <sup>3</sup>	cubic yards 0.765	cubic meters m <sup>3</sup>	m <sup>3</sup>	cubic meters 1.307	cubic yards yd <sup>3</sup>
<b>MASS</b>			<b>MASS</b>		
oz	ounces 28.35	grams g	g	grams 0.035	ounces oz
lb	pounds 0.454	kilograms kg	kg	kilograms 2.202	pounds lb
T	short tons (2000 lb) 0.907	Mg (or "t")	Mg (or "t")	megagrams (or "metric ton") 1.103	short tons (2000 lb) T
<b>TEMPERATURE</b>			<b>TEMPERATURE</b>		
°F	Fahrenheit (F-32) x 5 / 9	°C	°C	Celsius 1.8C + 32	Fahrenheit °F
or	(F-32) / 1.8	Celsius °C			
<b>ILLUMINATION</b>			<b>ILLUMINATION</b>		
fc	foot-candles 10.76	lux lx	lx	lux 0.0929	foot-candles fc
fl	foot-Lamberts 3.426	candela/m <sup>2</sup> cd/m <sup>2</sup>	cd/m <sup>2</sup>	candela/m <sup>2</sup> 0.2919	foot-Lamberts fl
<b>FORCE and PRESSURE or STRESS</b>			<b>FORCE and PRESSURE or STRESS</b>		
lbf	poundforce 4.45	newtons N	N	newtons 0.225	poundforce lbf
lbf/in <sup>2</sup>	poundforce/sq. in. 6.89	kilopascals kPa	kPa	kilopascals 0.145	poundforce/sq. in. lbf/in <sup>2</sup>

Source: <http://www.sciencemadesimple.com>

CORPORATE GLOSSARY

- S.A. – Sociedad Anónima – Corporation
- S.A. de C.V. – Sociedad Anónima de Capital Variable – Variable Capital Corporation
- S.A.B. – Sociedad Anónima Bursátil – Limited Liability Corporation, Publicly Traded
- S.A.P.I. – Sociedad Anónima Promotora de Inversión – LLC that promotes private equity
- S.A.P.I.B. – Sociedad Anónima Promotora de Inversión Bursátil or – Publicly traded S.A.P.I.
- S. de R.L. – Sociedad de Responsabilidad Limitada – Limited Liability Partnership
- S. de R.L. de C.V. – Sociedad de Responsabilidad Limitada de Capital Variable – Variable Capital LLP
- S. en N.C. – Sociedades de Nombre Colectivo – General Partnership
- S. en N.C. de C.V. – Sociedad de Nombre Colectivo de Capital Variable – Variable Capital General Partnership
- S. en C.S. – Sociedad en Comandita Simple – Limited Partnership
- S. en C. por A. – Sociedad en Comandita por Acciones – Limited Partnership with Shares

A maximum amount of capital stock for an S.A. is fixed and specified in its charter and bylaws and any subsequent increase or decrease to such fixed capital requires amending the referred incorporation documents. Conversely, the charter and bylaws of a S.A. de C.V. sets the minimum fixed portion of its capital stock and the variable portion of such capital may remain open. In this scenario, the variable portion of its capital stock may be unlimited and may be increased or decreased without amending the incorporation documents as in the case of the S.A.