

U.S. COMMERCIAL CORP., S.A.B. DE C.V.

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May 15, 2007

Securities and Exchange Commission
Office of International Corporate Finance
450 Fifth Street, N.W.
Washington, D.C. 20549
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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

SUPL

Reference: U.S. Commercial Corp., S.A.B. de C.V.
File Number: 82-34669

Enclosed, find the unaudited consolidated financial statements as of March 31, 2007 and 2006 for U.S. COMMERCIAL CORP., S.A.B. DE C.V. prepared according to new requirements of the Bolsa Mexicana de Valores, S.A. de C.V. (BMV).

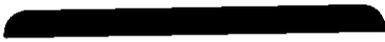
This statements are the translated versions that were sent to the BMV.

Included are:

Balance sheet, income statement of changes in financial position, breakdown of main concepts, ratios, data per share, and integration of the paid social capital stock.

The following information is also sent to the BMV:

Notes to the financial statements
Constructions in process
FX Position
Products Manufactured
Raw Materials
Plants and Equipment
Personnel
Unconsolidated financial statements.



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FINANCIAL

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Sincerely,

C.P. Quintín Humberto Botas Hernández
Attorney in fact

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: USCOM
 US COMMERCIAL CORP, S.A. DE C.V.

QUARTER: 1 YEAR: 2007

BALANCE SHEETS

AT MARCH 31 OF 2007 AND 2006

CONSOLIDATED

(Thousands of Mexican Pesos)

Final Printing

REF S	CONCEPTS	CURRENT YEAR		PREVIOUS YEAR	
		Amount	%	Amount	%
s01	TOTAL ASSETS	7,491,608	100	16,411,197	100
s02	CURRENT ASSETS	6,071,371	81	9,055,221	55
s03	CASH AND SHORT-TERM INVESTMENTS	414,120	6	1,175,185	7
s04	ACCOUNTS AND NOTES RECEIVABLE (NET)	211,477	3	33,918	0
s05	OTHER ACCOUNTS AND NOTES RECEIVABLE (NET)	9,625	0	279,049	2
s06	INVENTORIES	5,040,865	67	7,271,706	44
s07	OTHER CURRENT ASSETS	395,284	5	295,363	2
s08	LONG-TERM	14,368	0	14,339	0
s09	ACCOUNTS AND NOTES RECEIVABLE (NET)	0	0	0	0
s10	INVESTMENT IN SHARES OF NON-CONSOLIDATED SUBSIDIARIES AND ASSOCIATES	0	0	0	0
s11	OTHER INVESTMENTS	14,368	0	14,339	0
s12	PROPERTY, PLANT AND EQUIPMENT (NET)	1,024,070	14	2,190,824	13
s13	LAND AND BUILDINGS	775,119	10	1,500,748	9
s14	MACHINERY AND INDUSTRIAL EQUIPMENT	0	0	0	0
s15	OTHER EQUIPMENT	2,006,921	27	3,919,941	24
s16	ACCUMULATED DEPRECIATION	1,765,904	24	3,250,678	20
s17	CONSTRUCTION IN PROGRESS	7,934	0	20,813	0
s18	OTHER INTANGIBLE ASSETS AND DEFERRED ASSETS	323,509	4	5,077,067	31
s19	OTHER ASSETS	58,290	1	73,746	0
s20	TOTAL LIABILITIES	14,830,141	100	11,944,806	100
s21	CURRENT LIABILITIES	12,892,820	87	5,935,701	50
s22	SUPPLIERS	1,601,202	11	3,069,350	26
s23	BANK LOANS	7,893,757	53	549,432	5
s24	STOCK MARKET LOANS	0	0	0	0
s103	OTHER LOANS WITH COST	11,426	0	9,599	0
s25	TAXES PAYABLE	143,633	1	73,650	1
s26	OTHER CURRENT LIABILITIES WITHOUT COST	3,242,802	22	2,233,670	19
s27	LONG-TERM LIABILITIES	1,873,547	13	5,917,131	50
s28	BANK LOANS	1,674,292	11	5,724,974	48
s29	STOCK MARKET LOANS	0	0	0	0
s30	OTHER LOANS WITH COST	199,255	1	192,157	2
s31	DEFERRED LIABILITIES	63,774	0	91,974	1
s32	OTHER NON CURRENT LIABILITIES WITHOUT COST	0	0	0	0
s33	CONSOLIDATED STOCKHOLDERS' EQUITY	(7,338,533)	100	4,466,391	100
s34	MINORITY INTEREST	0	0	0	0
s35	MAJORITY INTEREST	(7,338,533)	100	4,466,391	100
s36	CONTRIBUTED CAPITAL	6,297,010	(86)	6,297,010	141
s79	CAPITAL STOCK	2,774,490	(38)	2,774,490	62
s39	PREMIUM ON ISSUANCE OF SHARES	3,522,520	(48)	3,522,520	79
s40	CONTRIBUTIONS FOR FUTURE CAPITAL INCREASES	0	0	0	0
s41	EARNED CAPITAL	(13,635,543)	186	(1,830,619)	(41)
s42	RETAINED EARNINGS AND CAPITAL RESERVES	(13,015,397)	177	(1,487,291)	(33)
s44	OTHER ACCUMULATED COMPREHENSIVE RESULT	(620,146)	8	(343,328)	(8)
s80	SHARES REPURCHASED	0	0	0	0

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: USCOM
 US COMMERCIAL CORP, S.A. DE C.V.

QUARTER: 1 YEAR: 2007

BALANCE SHEETS

BREAKDOWN OF MAIN CONCEPTS

CONSOLIDATED

(Thousands of Mexican Pesos)

Final Printing

REF S	CONCEPTS	CURRENT YEAR		PREVIOUS YEAR	
		Amount	%	Amount	%
s03	CASH AND SHORT-TERM INVESTMENTS	414,120	100	1,175,185	100
s46	CASH	350,736	85	598,080	51
s47	SHORT-TERM INVESTMENTS	63,384	15	577,105	49
s07	OTHER CURRENT ASSETS	395,284	100	295,363	100
s81	DERIVATIVE FINANCIAL INSTRUMENTS	0	0	0	0
s82	DISCONTINUED OPERATIONS	0	0	0	0
s83	OTHER	395,284	100	295,363	100
s18	OTHER INTANGIBLE ASSETS AND DEFERRED ASSETS (NET)	323,509	100	5,077,067	100
s48	DEFERRED EXPENSES (NET)	0	0	0	0
s49	GOODWILL	0	0	4,265,086	84
s51	OTHER	323,509	100	811,981	16
s19	OTHER ASSETS	58,290	100	73,746	100
s84	INTANGIBLE ASSET FROM LABOR OBLIGATIONS	0	0	0	0
s85	DERIVATIVE FINANCIAL INSTRUMENTS	0	0	0	0
s50	DEFERRED TAXES	11,954	21	10,429	14
s86	DISCONTINUED OPERATIONS	0	0	0	0
s87	OTHER	46,336	79	63,317	86
s21	CURRENT LIABILITIES	12,892,820	100	5,935,701	100
s52	FOREIGN CURRENCY LIABILITIES	12,592,851	98	5,862,909	99
s53	MEXICAN PESOS LIABILITIES	299,969	2	72,792	1
s26	OTHER CURRENT LIABILITIES WITHOUT COST	3,242,802	100	2,233,670	100
s88	DERIVATIVE FINANCIAL INSTRUMENTS	0	0	0	0
s89	INTEREST LIABILITIES	37,581	1	54,377	2
s68	PROVISIONS	1,602,592	49	248,586	11
s90	DISCONTINUED OPERATIONS	0	0	0	0
s58	OTHER CURRENT LIABILITIES	1,602,629	49	1,930,707	86
s27	LONG-TERM LIABILITIES	1,873,547	100	5,917,131	100
s59	FOREIGN CURRENCY LIABILITIES	1,873,547	100	5,917,131	100
s60	MEXICAN PESOS LIABILITIES	0	0	0	0
s31	DEFERRED LIABILITIES	63,774	100	91,974	100
s65	NEGATIVE GOODWILL	0	0	0	0
s67	OTHER	63,774	100	91,974	100
s32	OTHER NON CURRENT LIABILITIES WITHOUT COST	0	0	0	0
s66	DEFERRED TAXES	0	0	0	0
s91	OTHER LIABILITIES IN RESPECT OF SOCIAL INSURANCE	0	0	0	0
s92	DISCONTINUED OPERATIONS	0	0	0	0
s69	OTHER LIABILITIES	0	0	0	0
s79	CAPITAL STOCK	2,774,490	100	2,774,490	100
s37	CAPITAL STOCK (NOMINAL)	477,217	17	477,217	17
s38	RESTATEMENT OF CAPITAL STOCK	2,297,273	83	2,297,273	83

MEXICAN STOCK EXCHANGE

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QUARTER: 1 YEAR: 2007

BALANCE SHEETS

BREAKDOWN OF MAIN CONCEPTS
 (Thousands of Mexican Pesos)

CONSOLIDATED
 Final Printing

REF S	CONCEPTS	CURRENT YEAR		PREVIOUS YEAR	
		Amount	%	Amount	%
s42	RETAINED EARNINGS AND CAPITAL RESERVES	(13,015,397)	100	(1,487,291)	100
s93	LEGAL RESERVE	24,106	0	24,106	(2)
s43	RESERVE FOR REPURCHASE OF SHARES	0	0	750,000	(50)
s94	OTHER RESERVES	0	0	0	0
s95	RETAINED EARNINGS	(10,847,966)	83	(2,146,250)	144
s45	NET INCOME FOR THE YEAR	(2,191,537)	17	(115,147)	8
s44	OTHER ACCUMULATED COMPREHENSIVE RESULT	(620,146)	100	(343,328)	100
s70	ACCUMULATED MONETARY RESULT	0	0	0	0
s71	RESULT FROM HOLDING NON-MONETARY ASSETS	0	0	0	0
s96	CUMULATIVE RESULT FROM FOREIGN CURRENCY TRANSLATION	(620,146)	100	(343,328)	100
s97	CUMULATIVE RESULT FROM DERIVATIVE FINANCIAL INSTRUMENTS	0	0	0	0
s98	CUMULATIVE EFFECT OF DEFERRED INCOME TAXES	0	0	0	0
s99	LABOR OBLIGATION ADJUSTMENT	0	0	0	0
s100	OTHER	0	0	0	0

MEXICAN STOCK EXCHANGE

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QUARTER: 1 YEAR: 2007

BALANCE SHEETS

OTHER CONCEPTS

CONSOLIDATED

(Thousands of Mexican Pesos)

Final Printing

REF S	CONCEPTS	CURRENT YEAR	PREVIOUS YEAR
		Amount	Amount
s72	WORKING CAPITAL	(6,821,449)	3,119,520
s73	PENSIONS AND SENIORITY PREMIUMS	0	0
s74	EXECUTIVES (*)	347	398
s75	EMPLOYEES (*)	11,508	13,558
s76	WORKERS (*)	0	0
s77	OUTSTANDING SHARES (*)	1,246,606,003	1,246,606,003
s78	REPURCHASED SHARES (*)	140,725,427	140,725,427
s101	RESTRICTED CASH	0	0
s102	NET DEBT OF NON CONSOLIDATED COMPANIES	0	0

(*) THESE CONCEPTS ARE STATED IN UNITS

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: USCOM
 US COMMERCIAL CORP, S.A. DE C.V.

QUARTER: 1 YEAR: 2007

STATEMENTS OF INCOME

FROM JANUARY THE 1st TO MARCH 31 OF 2007 AND 2006

CONSOLIDATED

(Thousands of Mexican Pesos)

Final Printing

REF R	CONCEPTS	CURRENT YEAR		PREVIOUS YEAR	
		Amount	%	Amount	%
r01	NET SALES	9,839,173	100	10,701,384	100
r02	COST OF SALES	8,465,303	86	8,570,525	80
r03	GROSS PROFIT	1,373,870	14	2,130,859	20
r04	GENERAL EXPENSES	2,339,192	24	2,180,544	20
r05	INCOME (LOSS) AFTER GENERAL EXPENSES	(965,322)	(10)	(49,685)	0
r08	OTHER INCOME AND (EXPENSE), NET	(1,246,632)	(13)	(7,869)	0
r06	COMPREHENSIVE FINANCING RESULT	48,934	0	32,833	0
r12	EQUITY IN NET INCOME OF NON-CONSOLIDATED SUBSIDIARIES AND ASSOCIATES	0	0	0	0
r48	NON ORDINARY ITEMS	0	0	0	0
r09	INCOME BEFORE INCOME TAXES	(2,163,020)	(22)	(24,721)	0
r10	INCOME TAXES	28,517	0	34,729	0
r11	INCOME (LOSS) BEFORE DISCONTINUED OPERATIONS	(2,191,537)	(22)	(59,450)	(1)
r14	DISCONTINUED OPERATIONS	0	0	(55,697)	(1)
r18	NET CONSOLIDATED INCOME	(2,191,537)	(22)	(115,147)	(1)
r19	NET INCOME OF MINORITY INTEREST	0	0	0	0
r20	NET INCOME OF MAJORITY INTEREST	(2,191,537)	(22)	(115,147)	(1)

MEXICAN STOCK EXCHANGE

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 US COMMERCIAL CORP, S.A. DE C.V.

QUARTER: 1 YEAR: 2007

STATEMENTS OF INCOME
 BREAKDOWN OF MAIN CONCEPTS
 (Thousands of Mexican Pesos)

CONSOLIDATED
 Final Printing

REF R	CONCEPTS	CURRENT YEAR		PREVIOUS YEAR	
		Amount	%	Amount	%
r01	NET SALES	9,839,173	100	10,701,384	100
r21	DOMESTIC	0	0	0	0
r22	FOREIGN	9,839,173	100	10,701,384	100
r23	TRANSLATED INTO DOLLARS (***)	890,366	9	968,390	9
r08	OTHER INCOME AND (EXPENSE), NET	(1,246,632)	100	(7,869)	100
r49	OTHER INCOME AND (EXPENSE), NET	(1,246,632)	100	(7,869)	100
r34	EMPLOYEES' PROFIT SHARING EXPENSES	0	0	0	0
r35	DEFERRED EMPLOYEES' PROFIT SHARING	0	0	0	0
r06	COMPREHENSIVE FINANCING RESULT	48,934	100	32,833	100
r24	INTEREST EXPENSE	182,118	372	109,141	332
r42	GAIN (LOSS) ON RESTATEMENT OF UDI'S	0	0	0	0
r45	OTHER FINANCE COSTS	0	0	0	0
r26	INTEREST INCOME	2,139	4	7,218	22
r46	OTHER FINANCIAL PRODUCTS	0	0	0	0
r25	FOREIGN EXCHANGE GAIN (LOSS) NET	1,483	3	11,873	36
r28	RESULT FROM MONETARY POSITION	227,430	465	122,883	374
r10	INCOME TAXES	28,517	100	34,729	100
r32	INCOME TAX	4,065	14	10,452	30
r33	DEFERRED INCOME TAX	24,452	86	24,277	70

(***) FIGURES IN THOUSANDS OF U.S. DOLLARS AT THE EXCHANGE RATE AS OF THE END OF THE LAST REPORTED QUARTER

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: USCOM
 US COMMERCIAL CORP, S.A. DE C.V.

QUARTER: 1 YEAR: 2007

STATEMENTS OF INCOME

OTHER CONCEPTS

CONSOLIDATED

(Thousands of Mexican Pesos)

Final Printing

REF R	CONCEPTS	CURRENT YEAR	PREVIOUS YEAR
		Amount	Amount
r36	TOTAL SALES	9,839,174	10,701,385
r37	TAX RESULT FOR THE YEAR	0	0
r38	NET SALES (**)	38,512,308	42,805,536
r39	OPERATING INCOME (**)	(3,486,414)	374,371
r40	NET INCOME OF MAJORITY INTEREST (**)	(11,589,078)	(2,369,181)
r41	NET CONSOLIDATED INCOME (**)	(11,589,078)	(2,369,181)
r47	OPERATIVE DEPRECIATION AND ACCUMULATED	92,530	118,802

(**) RESTATED INFORMATION OF THE LAST TWELVE MONTHS

MEXICAN STOCK EXCHANGE

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 US COMMERCIAL CORP, S.A. DE C.V.

QUARTER: 1 YEAR: 2007

QUARTERLY STATEMENTS OF INCOME

FROM JANUARY THE 1st TO MARCH 31 OF 2007 AND 2006

CONSOLIDATED

(Thousands of Mexican Pesos)

Final Printing

REF RT	CONCEPTS	CURRENT YEAR		PREVIOUS YEAR	
		Amount	%	Amount	%
rt01	NET SALES	9,839,173	100	10,701,384	100
rt02	COST OF SALES	8,465,303	86	8,570,525	80
rt03	GROSS PROFIT	1,373,870	14	2,130,859	20
rt04	GENERAL EXPENSES	2,339,192	24	2,180,544	20
rt05	CAPITALIZED RESULT FOR MONETARY POSITION	(965,322)	(10)	(49,685)	0
rt08	OTHER INCOME AND (EXPENSE), NET	(1,246,632)	(13)	(7,869)	0
rt06	COMPREHENSIVE FINANCING RESULT	48,934	0	32,833	0
rt12	EQUITY IN NET INCOME OF NON-CONSOLIDATED SUBSIDIARIES AND ASSOCIATES	0	0	0	0
rt48	NON ORDINARY ITEMS	0	0	0	0
rt09	INCOME BEFORE INCOME TAXES	(2,163,020)	(22)	(24,721)	0
rt10	INCOME TAXES	28,517	0	34,729	0
rt11	INCOME (LOSS) BEFORE DISCONTINUED OPERATIONS	(2,191,537)	(22)	(59,450)	(1)
rt14	DISCONTINUED OPERATIONS	0	0	(55,697)	(1)
rt18	NET CONSOLIDATED INCOME	(2,191,537)	(22)	(115,147)	(1)
rt19	NET INCOME OF MINORITY INTEREST	0	0	0	0
rt20	NET INCOME OF MAJORITY INTEREST	(2,191,537)	(22)	(115,147)	(1)

MEXICAN STOCK EXCHANGE

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 US COMMERCIAL CORP, S.A. DE C.V.

QUARTER: 1 YEAR: 2007

QUARTERLY STATEMENTS OF INCOME

BREAKDOWN OF MAIN CONCEPTS

CONSOLIDATED

(Thousands of Mexican Pesos)

Final Printing

REF RT	CONCEPTS	CURRENT YEAR		PREVIOUS YEAR	
		Amount	%	Amount	%
rt01	NET SALES	9,839,173	100	10,701,384	100
rt21	DOMESTIC	0	0	0	0
rt22	FOREIGN	9,839,173	100	10,701,384	100
rt23	TRANSLATED INTO DOLLARS (***)	890,366	9	968,390	9
rt08	OTHER INCOME AND (EXPENSE), NET	(1,246,632)	100	(7,869)	100
rt49	OTHER INCOME AND(EXPENSE), NET	(1,246,632)	100	(7,869)	100
rt34	EMPLOYEES' PROFIT SHARING EXPENSES	0	0	0	0
rt35	DEFERRED EMPLOYEES' PROFIT SHARING	0	0	0	0
rt06	COMPREHENSIVE FINANCING RESULT	48,934	100	32,833	100
rt24	INTEREST EXPENSE	182,118	372	109,141	332
rt42	GAIN (LOSS) ON RESTATEMENT OF UDI'S	0	0	0	0
rt45	OTHER FINANCE COSTS	0	0	0	0
rt26	INTEREST INCOME	2,139	4	7,218	22
rt46	OTHER FINANCIAL PRODUCTS	0	0	0	0
rt25	FOREIGN EXCHANGE GAIN (LOSS) NET	1,483	3	11,873	36
rt28	RESULT FROM MONETARY POSITION	227,430	465	122,883	374
rt10	INCOME TAXES	28,517	100	34,729	100
rt32	INCOME TAX	4,065	14	10,452	30
rt33	DEFERRED INCOME TAX	24,452	86	24,277	70

(***) FIGURES IN THOUSANDS OF U.S. DOLLARS AT THE EXCHANGE RATE AS OF THE END OF THE LAST REPORTED QUARTER

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: USCOM
 US COMMERCIAL CORP, S.A. DE C.V.

QUARTER: 1 YEAR: 2007

QUARTERLY STATEMENTS OF INCOME

OTHER CONCEPTS

CONSOLIDATED

(Thousands of Mexican Pesos)

Final Printing

REF	CONCEPTS	CURRENT YEAR	PREVIOUS YEAR
RT		Amount	Amount
rt47	OPERATIVE DEPRECIATION AND ACCUMULATED IMPAIRMENT LOSSES	92,530	118,802

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: USCOM
 US COMMERCIAL CORP, S.A. DE C.V.

QUARTER: 1 YEAR: 2007

STATEMENTS OF CHANGES IN FINANCIAL
 POSITION
 FROM JANUARY THE 1st TO MARCH 31 OF 2007 AND 2006

CONSOLIDATED

(Thousands of Mexican Pesos)

Final Printing

REF C	CONCEPTS	CURRENT YEAR	PREVIOUS YEAR
		Amount	Amount
c01	CONSOLIDATED NET INCOME	(2,191,537)	(115,147)
c02	+ (-) ITEMS ADDED TO INCOME WHICH DO NOT REQUIRE USING RESOURCES	135,243	31,219
c03	RESOURCES FROM NET INCOME FOR THE YEAR	(2,056,294)	(83,928)
c04	RESOURCES PROVIDED OR USED IN OPERATION	(38,474)	(1,495,852)
c05	RESOURCES PROVIDED BY (USED FOR) OPERATING ACTIVITIES	(2,094,768)	(1,579,780)
c06	RESOURCES PROVIDED BY (USED FOR) EXTERNAL FINANCING ACTIVITIES	1,931,786	1,644,234
c07	RESOURCES PROVIDED BY (USED FOR) INTERNAL FINANCING ACTIVITIES	0	0
c08	RESOURCES PROVIDED BY (USED FOR) FINANCING ACTIVITIES	1,931,786	1,644,234
c09	RESOURCES PROVIDED BY (USED FOR) INVESTMENT ACTIVITIES	(98,329)	(57,236)
c10	NET INCREASE (DECREASE) IN CASH AND SHORT-TERM INVESTMENTS	(261,311)	7,218
c11	CASH AND SHORT-TERM INVESTMENTS AT THE BEGINNING OF PERIOD	675,431	1,167,967
c12	CASH AND SHORT-TERM INVESTMENTS AT THE END OF PERIOD	414,120	1,175,185

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: USCOM
 US COMMERCIAL CORP, S.A. DE C.V.

QUARTER: 1 YEAR: 2007

STATEMENTS OF CHANGES IN FINANCIAL POSITION

BREAKDOWN OF MAIN CONCEPTS

CONSOLIDATED

(Thousands of Mexican Pesos)

Final Printing

REF C	CONCEPTS	CURRENT YEAR	PREVIOUS YEAR
		Amount	Amount
c02	+ (-) ITEMS ADDED TO INCOME WHICH DO NOT REQUIRE USING RESOURCES	135,243	31,219
c13	+ DEPRECIATION AND AMORTIZATION FOR THE YEAR	92,530	118,802
c41	+ (-) OTHER ITEMS	42,713	(87,583)
c04	RESOURCES PROVIDED OR USED IN OPERATION	(38,474)	(1,495,852)
c18	+ (-) DECREASE (INCREASE) IN ACCOUNTS RECEIVABLE	38,112	269,607
c19	+ (-) DECREASE (INCREASE) IN INVENTORIES	714,417	(353,129)
c20	+ (-) DECREASE (INCREASE) IN OTHER ACCOUNTS RECEIVABLE	(62,627)	(146,931)
c21	+ (-) INCREASE (DECREASE) IN SUPPLIERS	(1,167,795)	(754,124)
c22	+ (-) INCREASE (DECREASE) IN OTHER LIABILITIES	439,419	(511,275)
c06	RESOURCES PROVIDED BY (USED FOR) EXTERNAL FINANCING ACTIVITIES	1,931,786	1,644,234
c23	+ BANK FINANCING	1,938,274	1,790,544
c24	+ STOCK MARKET FINANCING	0	0
c25	+ DIVIDEND RECEIVED	0	0
c26	+ OTHER FINANCING	0	0
c27	(-) BANK FINANCING AMORTIZATION	0	0
c28	(-) STOCK MARKET FINANCING AMORTIZATION	0	0
c29	(-) OTHER FINANCING AMORTIZATION	(6,488)	(146,310)
c42	+ (-) OTHER ITEMS	0	0
c07	RESOURCES PROVIDED BY (USED FOR) INTERNAL FINANCING ACTIVITIES	0	0
c30	+ (-) INCREASE (DECREASE) IN CAPITAL STOCK	0	0
c31	(-) DIVIDENDS PAID	0	0
c32	+ PREMIUM ON ISSUANCE OF SHARES	0	0
c33	+ CONTRIBUTIONS FOR FUTURE CAPITAL INCREASES	0	0
c43	+ (-) OTHER ITEMS	0	0
c09	RESOURCES PROVIDED BY (USED FOR) INVESTMENT ACTIVITIES	(98,329)	(57,236)
c34	+ (-) DECREASE (INCREASE) IN PERMANENT INVESTMENTS	0	0
c35	(-) ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT	(98,406)	(57,248)
c36	(-) INCREASE IN CONSTRUCTIONS IN PROGRESS	0	0
c37	+ SALE OF OTHER PERMANENT INVESTMENTS	0	0
c38	+ SALE OF TANGIBLE FIXED ASSETS	77	12
c39	+ (-) OTHER ITEMS	0	0

MEXICAN STOCK EXCHANGE

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QUARTER: 1 YEAR: 2007

DATA PER SHARE

CONSOLIDATED INFORMATION

Final Printing

REF D	CONCEPTS	CURRENT YEAR	PREVIOUS YEAR
		AMOUNT	AMOUNT
d01	BASIC PROFIT PER ORDINARY SHARE (**)	\$ (9.30)	\$ (1.90)
d02	BASIC PROFIT PER PREFERRED SHARE (**)	\$ 0.00	\$ 0.00
d03	DILUTED PROFIT PER ORDINARY SHARE (**)	\$ 0.00	\$ 0.00
d04	EARNINGS (LOSS) BEFORE DISCONTINUED OPERATIONS PER COMMON SHARE (**)	\$ (8.72)	\$ (0.03)
d05	DISCONTINUED OPERATIONS EFFECT ON EARNING (LOSS) PER SHARE (**)	\$ 0.58	\$ 1.86
d08	CARRYING VALUE PER SHARE	\$ (5.89)	\$ 3.58
d09	CASH DIVIDEND ACCUMULATED PER SHARE	\$ 0.00	\$ 0.00
d10	DIVIDEND IN SHARES PER SHARE	0.00 shares	0.00 shares
d11	MARKET PRICE TO CARRYING VALUE	(0.22) times	1.01 times
d12	MARKET PRICE TO BASIC PROFIT PER ORDINARY SHARE (**)	(0.14) times	(1.91) times
d13	MARKET PRICE TO BASIC PROFIT PER PREFERENT SHARE (**)	0.00 times	0.00 times

(**) TO CALCULATE THE DATA PER SHARE USE THE NET INCOME FOR THE LAST TWELVE MONTHS.

MEXICAN STOCK EXCHANGE

STOCK EXCHANGE CODE: USCOM
US COMMERCIAL CORP, S.A. DE C.V.

QUARTER: 1 YEAR: 2007

RATIOS

CONSOLIDATED

Final Printing

REF P	CONCEPTS	CURRENT YEAR		PREVIOUS YEAR	
	YIELD				
p01	NET INCOME TO NET SALES	(22.27)	%	(1.07)	%
p02	NET INCOME TO STOCKHOLDERS' EQUITY (**)	157.92	%	(53.04)	%
p03	NET INCOME TO TOTAL ASSETS (**)	(154.69)	%	(14.43)	%
p04	CASH DIVIDENDS TO PREVIOUS YEAR NET INCOME	0.00	%	0.00	%
p05	RESULT FROM MONETARY POSITION TO NET INCOME	(10.37)	%	(106.71)	%
	ACTIVITY				
p06	NET SALES TO NET ASSETS (**)	5.14	times	2.60	times
p07	NET SALES TO FIXED ASSETS (**)	37.60	times	19.53	times
p08	INVENTORIES TURNOVER (**)	6.59	times	4.96	times
p09	ACCOUNTS RECEIVABLE IN DAYS OF SALES	1.68	days	0.24	days
p10	PAID INTEREST TO TOTAL LIABILITIES WITH COST (**)	5.94	%	6.31	%
	LEVERAGE				
p11	TOTAL LIABILITIES TO TOTAL ASSETS	197.95	%	72.78	%
p12	TOTAL LIABILITIES TO STOCKHOLDERS' EQUITY	(2.02)	times	2.67	times
p13	FOREIGN CURRENCY LIABILITIES TO TOTAL LIABILITIES	97.54	%	98.62	%
p14	LONG-TERM LIABILITIES TO FIXED ASSETS	182.95	%	270.08	%
p15	OPERATING INCOME TO INTEREST PAID	(5.30)	times	(0.45)	times
p16	NET SALES TO TOTAL LIABILITIES (**)	2.59	times	3.58	times
	LIQUIDITY				
p17	CURRENT ASSETS TO CURRENT LIABILITIES	0.47	times	1.52	times
p18	CURRENT ASSETS LESS INVENTORY TO CURRENT LIABILITIES	0.07	times	0.30	times
p19	CURRENT ASSETS TO TOTAL LIABILITIES	0.40	times	0.75	times
p20	AVAILABLE ASSETS TO CURRENT LIABILITIES	3.21	%	19.79	%
	STATEMENTS OF CHANGES				
p21	RESOURCES FROM NET INCOME TO NET SALES	(20.89)	%	(0.78)	%
p22	RESOURCES FROM CHANGES IN WORKING CAPITAL TO NET SALES	(0.39)	%	(13.97)	%
p23	RESOURCES GENERATED (USED) IN OPERATING TO INTEREST PAID	(11.50)	times	(14.47)	times
p24	EXTERNAL FINANCING TO RESOURCES PROVIDED BY (USED FOR) FINANCING	100.00	%	100.00	%
p25	INTERNAL FINANCING TO RESOURCES PROVIDED BY (USED FOR) FINANCING	0.00	%	0.00	%
p26	ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT TO RESOURCES PROVIDED BY (USED FOR) INVESTMENT ACTIVITIES	100.07	%	100.02	%

(**) IN THESE RATIOS FOR THE DATA TAKE INTO CONSIDERATION THE LAST TWELVE MONTHS.

MEXICAN STOCK EXCHANGE

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ANALYSIS OF PAID CAPITAL STOCK

CONSOLIDATED

Final Printing

SERIES	NOMINAL VALUE	VALID COUPON	NUMBER OF SHARES			CAPITAL STOCK		
			FIXED PORTION	VARIABLE PORTION	MEXICAN	FREE SUBSCRIPTION	FIXED	VARIABLE
B-1	0.0000	2	1,246,606,003	0	1,246,606,003	0	477,217	0
TOTAL			1,246,606,003	0	1,246,606,003	0	477,217	0

TOTAL NUMBER OF SHARES REPRESENTING THE PAID IN CAPITAL STOCK ON THE DATE OF SENDING THE INFORMATION

1,246,606,003

NOTES

END