



©OUTSOURZIA

OUTSOURCING AND CONTRACT MANUFACTURING IN MEXICO

An Unexpected and Unconventional Guide



02

WHO AM I AND WHY SHOULD YOU LISTEN TO ME?

NOT MANY PEOPLE KNOW THE SECRETS OF A SUCCESSFUL MANUFACTURING OPERATION IN MEXICO.

The reason I do is I have been part of the business for over three decades and spent the last 15 years living and working in the Cali-Baja Region.

I have personally experienced all aspects of the industry, from product design to retail sales, going through marketing, quality control, business administration, HR recruitment and production management.

I don't have an MBA, and that did not deter my success. Yes, the learning curve was painful, but **I have discovered effective ways to solve all kinds of problems and beat challenges.**

Over the years, small and mid-sized business owners have approached me, asking for support for their Contract Manufacturing endeavors.

These consultations led me to create Outsourzia, my **Contract Manufacturing brokerage firm.**

Some of Outsourzia's clients have looked us up after undergoing terrible experiences with China. Others come to me after an unsuccessful first try at outsourcing in Mexico. I have learned a lot from the obstacles they've faced, their expectations, and stories.

Now I am ready to share these lessons with you.



01

INTRODUCTION

MANUFACTURING ABROAD IS NO PIECE OF CAKE.

However, if your goal is to enjoy the fruits of success while you are still young while securing the future of your business, it is imperative to **outsource your production to Mexico NOW.**

I know this because I've been in the manufacturing business for over 30 years. I have seen the industry's infatuation with China rise and then evaporate.

Meanwhile, the advantages of outsourcing and Contract Manufacturing in Mexico have only become clearer, the country's competencies stronger, and the path easier to navigate.

I often get asked, "If Mexico is such a great option, how come some American companies have a hard time over there while others do so well?"

The difference lies in one element: the know-how. When done right, outsourcing to Mexico can mean a substantial competitive advantage for your business, and a way to **foster sustained profit and growth.**

And I know how to make things happen in Mexico.



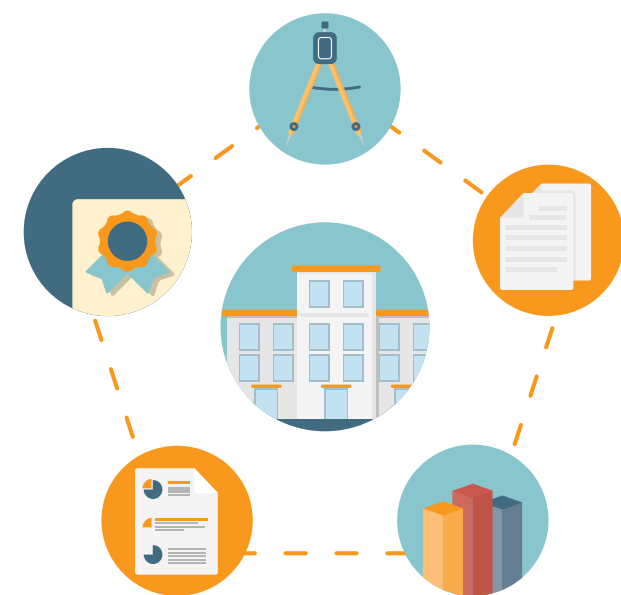
04

WHAT NO ONE IS TELLING YOU ABOUT OUTSOURCING YOUR PRODUCTION TO MEXICO: INFORMATION YOU WON'T FIND ONLINE

IF YOU GOOGLE "OUTSOURCING IN MEXICO" OR "CONTRACT MANUFACTURING IN MEXICO", YOU'LL END UP WITH TWO ALTERNATIVES:

- Maquiladoras. This option makes sense for big corporations.
- Agencies that offer to "set-up" your business in Mexico. Which sounds nice, except for the fact after "setting-up", the agency will leave you to fend for yourself.

The truth is no one is telling small and mid-sized businesses how to execute a successful Contract Manufacturing operation in Mexico. The information found online won't be very helpful, and may cause more harm than good.



03

WHY YOU SHOULD CONSIDER CONTRACT MANUFACTURING IN MEXICO

A DIFFERENT LANGUAGE IS SPOKEN IN MEXICO, BUT THE BENEFITS OF OUTSOURCING NEVER GET LOST IN TRANSLATION:

Lower Production Costs



As you capture a **larger portion of the market**, your annual report will show **more sales**, and you'll end up with a **more profitable business**.

Google contract manufacturing in mexico tijuana

All Images Maps Shopping News More - Se

About 153,000 results (0.28 seconds)

Ads related to **contract manufacturing in mexico tijuana**

Contract Manufacturing - nacsinc.com
www.nacsinc.com/
 World Class Scalable Turn-Key CMO Medical 13485 FDA Pharma 210/211

Contract Mfg Done Well - goldenwesttech.com
www.goldenwesttech.com/
 Golden West Technology: the smart choice in ECM, located in SoCal

Assemble It In Mexico - Discover The Savings - CaliBaja.com
www.calibaja.com/
 Lower your Labor Rates · Over 30 Years Experience

Outsourzia - Contract Manufacturing in Tijuana, Mexico.
www.outsourzia.com/
 A complete low cost, low quantities contract manufacturing solution in Mexico. Design, Prototyping, Sourcing Materials, Production, Supervision to final Payment Options - Outsourcing - Contract Manufacturing

Contract Manufacturing Services | Manufacturing in Mexico
www.righthandsynergy.com/manufacturing
 Contract Manufacturing for Your Production. ... Located in Bonita, CA with facilities in Tijuana, Mexico, just 15 minutes south of San Diego, CA.

Contract manufacturing in Tijuana offers a diversity of options
<https://www.tecma.com/contract-manufacturing-in-tijuana-offers-diversity-opt>
 Aug 28, 2015 - It is entitled, "Tijuana's Contract Manufacturing Ecosystem. receive Mexico manufacturing information on a weekly basis by SMS Text"

Contract Manufacturing - Estrada y Asociados Site Location S
www.estradayasociados.com.mx/services/contract-manufacturing
 Contract manufacturing sourcing service. If your firm would like to take advantage of the many economical and geographic benefits of manufacturing in Mexico

Frequently Asked Questions about manufacturing in Mexico
borderassembly.com/faqs.html
 Frequently asked questions and answers about manufacturing in Mexico. ... Isn't it expensive to open a maquiladora in Tijuana? Most of the ...



05

WHATEVER HAPPENED TO CHINA?

OVER A DECADE AGO MANUFACTURERS WOULD HAVE SAID THAT CHINA WAS HANDS-DOWN THE MOST INEXPENSIVE MANUFACTURER IN THE WORLD.

This is no longer accurate. The trend has shifted for both political and economic reasons, and Mexico has made it to the top of the short list. Moving operations to Mexico, or “nearshoring” has now evolved from trend to best practice.

Mexico’s Advantages Over China:

- 1. A bilingual and bicultural workforce.** Makes for smoother communication.
- 2. Geographical proximity.** Encourages quality control, allows for supervision visits and makes for easier logistics.
- 3. Small scale production.** You can choose to produce small or large batches, depending on the needs of your company.
- 4. Transportation infrastructure.** Major highways and NAFTA corridors connect Mexico’s industry hubs with major North American markets.
- 5. Lower shipping costs.** The shipping cost per unit is just a bit higher than domestic U.S. shipping.
- 6. Faster transit.** Shipping to the U.S. usually takes less than a day.
- 7. Intellectual property protection.** Mexican manufacturers are focused on working, not on plagiarizing your ideas or products.
- 8. More trade agreements.** Mexico has twice as many trade agreements than China.
- 9. Competitive wages.** Mexico’s wages have kept steady over the years while China’s keep climbing.

06

THE 6 MOST COMMON MISTAKES MANUFACTURERS MAKE WHEN OUTSOURCING TO MEXICO

FROM MY EXPERIENCES, AND MY CLIENT’S, I HAVE BEEN ABLE TO IDENTIFY SIX MAIN AREAS OF DIFFICULTY WHEN OUTSOURCING IN MEXICO.

1. DESIGN

Mistake

- Confusing the vision of a product with the reality of producing the item

Consequences

- Realizing that the item looks great but is impossible to make
- Unintended technical errors increase production costs
- Having to re-do schematics to find a simpler and affordable way of manufacturing the item

Solution

- Having an industrial engineer assess the product’s feasibility, before setting out to produce





THE 6 MOST COMMON MISTAKES MANUFACTURERS MAKE WHEN OUTSOURCING TO MEXICO (CONT.)

THE 6 MOST COMMON MISTAKES MANUFACTURERS MAKE WHEN OUTSOURCING TO MEXICO (CONT.)

2. CULTURAL DIFFERENCES

Obstacle

- Doing business in a foreign country, with a different language and a different way of thinking

Consequences

- Erroneously reading some situations as "problems"
- Not getting your message across
- Failure to reach goals

Solution

- Be open to making adjustments and embracing a different way of doing things
- Be aware that the "different way" can also yield great results

- Hire an intermediary who can navigate the local community, distinguish real problems and look out for your interests

3. PRODUCTION SCHEDULE

Mistake

- Assuming that factories are always available

Reality Check

- Most facilities are fully booked for most of the year. They prioritize pre-scheduled and regular customer's orders

Solution

- Plan ahead, schedule ahead
- Find a broker who knows trusted factories and shops, is familiar with their program and will be able to advise you on realistic time frames



4. RISK ASSESMENT

Mistake

- Not realizing there is an element of risk involved in any manufacturing operation anywhere in the world

Consequences

- Frustration
- Throwing in the towel before time
- Miscalculating costs

Solution

- Educate yourself, know what you are getting into, get as much information as possible. We at Outsourzia can help you assess risks and make informed decisions
- Occasionally, you'll have to pay more than anticipated to produce an item. By working with Outsourzia, you'll be able to shorten the trial-and-error phase and minimize expenditures
- Realize that it takes money to make money. There is a saying in Mexico that illustrates the point: "Stop looking for the penny on the floor and focus on the millions in the sky"

5. TIME FRAMES

Mistake

- Ignoring the fact that establishing a production line takes time, a good deal of effort and patience, and not all service providers can be trusted

Consequences

- Broken promises, unfulfilled orders, damaged reputations
- The need to find—and pay for storage for materials or products
- Taking time off your workday to solve problems South of the border

FAILURE

THE 6 MOST COMMON MISTAKES MANUFACTURERS MAKE WHEN OUTSOURCING TO MEXICO (CONT.)

Solution

- Realize it may take a while to find the right person, workshop, or factory to fit your needs
- Hire a reliable brokerage agency, which is familiar with Mexico's ways and will establish the most efficient practices from start to finish
- Outsourzia works with a trusted network of factories, eliminating the client's need to look around

6. SAMPLES

Mistake

- Ignoring an essential pre-production step: the need to build samples

Consequences

- You'll scramble to get raw materials to make the samples, and end up paying retail for these, or buying large quantities which will go to waste

Solution

- Set a budget for the production of 5 or 6 samples
- Find out in advance how and where to find raw materials for the samples
- Talk to a broker who can guide you through the process

07

SMALL AND MEDIUM SIZE BUSINESSES: THE TABLE IS SET FOR YOU

AMERICAN COMPANIES DON'T OFTEN REALIZE THEY'VE GOT A GREAT ADVANTAGE AT THEIR DOORSTEP, AND IT'S CALLED "MEXICO."

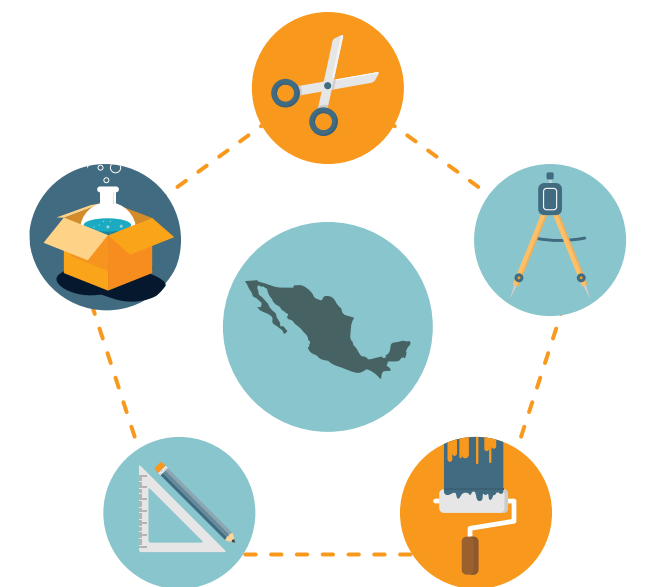
Many think Contract Manufacturing is for big corporations only. If anything, big corporations have already set the groundwork for us.

Their activities have encouraged the advent of:

- **Mexican government programs** to incentivize Contract Manufacturing
- World class manufacturing **facilities**
- A skilled and trained **workforce**
- Engineers, industrial designers, graphic designers, software developers and many other highly educated Mexican **professionals**

Today, Mexico boasts a vast array of **factories to service the needs of virtually every industry**, and to cover the requirements of **companies of all sizes**.

The **entire production process**, from prototype design to shelf-ready product, **can happen in Mexico**.





INDUSTRIAL AND PROFESSIONAL SERVICES IN MEXICO: MUCH MORE THAN YOU CAN IMAGINE (CONT.)

08

INDUSTRIAL AND PROFESSIONAL SERVICES IN MEXICO: MUCH MORE THAN YOU CAN IMAGINE

MEXICO POSSESSES A HIGHLY SKILLED WORKFORCE AND A HOST OF EDUCATED PROFESSIONALS TO SERVE ALL KINDS OF INDUSTRIES AT EVERY STEP OF THE PRODUCTION PROCESS.

These are some available services in Mexico:

Graphic and Web Design (Media)

- Print and digital media design
- Logos
- Flyers
- Web development
- Online marketing

Industrial Engineering and Design

- CAD Drawing

- Photo Realistic Rendering
- Schematics

Rapid Prototyping

- 3D Printing, SLA, and FDM
- Silicon Rubber Molding or RTV with plastic, rubber, silicon, metal, fiberglass and carbon fiber

Custom Injection Molding (Aluminum or Metal Molds)

- Sonic Welding
- Hot Stamping
- Two Color Over Molding
- Urethane Over Molding
- Insert Molding
- Multiple Brass Inserts
- Food Tray Latches



Printing and Cutting (Metal, Plastic, and Wood)

- Digital Printing
- Screen Printing
- Laser Cutting
- CNC Routing and Cutting
- Digital Cutting

Steel and Metal Manufacturing

- Press
- Sheet Metal
- CNC Turret
- CNC Press Brake
- CNC Wire Bender
- Wire Straightener
- Spot Welder

CNC Machining

- Stainless steel
- Aluminum
- Brass
- Plastics such as PP, HDPE, LDPE, PC, ABS and Acrylic

Textile

- Design
- Patterns
- Finding materials
- Cutting
- Sewing
- Manufacturing

Industrial Sewing

- Suitcases
- Purses
- Leather products
- Backpacks
- Wallets



09

WHADDAYA MEAN I GOTTA PAY TAXES? THE TRUTH ABOUT NAFTA

ONE OF THE BIGGEST MISCONCEPTIONS ABOUT NAFTA (THE NORTH AMERICAN FREE TRADE AGREEMENT BETWEEN MEXICO, CANADA, AND THE STATES) IS THAT IT WILL EXEMPT AMERICAN COMPANIES FROM PAYING TAXES WHEN MANUFACTURING IN MEXICO.

While NAFTA **does** entail some tax breaks, there are some important caveats to it:

- By bringing in supplies from countries other than the U.S. and Canada to Mexico, you'll be charged taxes by Mexican customs.
- When crossing back to the US to sell the finished product, you'll be charged again, now by US customs.
- Customs agents on both sides of the border will be asking for a **Certificate of Origin**, which helps verify the item's country of provenance. You'll be required to pay taxes on any product or materials made in places other than Canada, Mexico or the U.S.

Is there a way around this? Well, yes... and no. It's called IMMEX.



INDUSTRIAL AND PROFESSIONAL SERVICES IN MEXICO: MUCH MORE THAN YOU CAN IMAGINE (CONT.)

Woodwork Manufacturing

- Cutting
- Lathe for Frames
- Furniture
- Cabinets

PCB Boards and Assembly

- Electronic components

Cable Assembly

- From few-wire assembly stripped, twisted and tinned on each end to complex bundles
- Soldered, crimped, and mass termination assemblies
- Wire harnesses with fully terminated ends using crimped or soldered connectors

Packaging

- Design
- Printing
- Folding cartoons
- Blister cards
- Litho-laminated boxes

Printing

- Books
- Fliers
- Packaging
- Banners
- Signage

Medical and Chemical Products

- Made in ISO9000, ISO9001, ISO9002 and ISO13485 certified factories





IMMEX: TOO GOOD TO BE TRUE? (CONT.)

10

IMMEX: TOO GOOD TO BE TRUE?

WHILE THE IMMEX CERTIFICATION PROGRAM WAS CREATED BY MEXICO'S DEPARTMENT OF ECONOMY TO RELIEVE COMPANIES OF THE BURDEN OF CUSTOMS FEES, IT DOES NOT BENEFIT EVERYONE.

The 4 Most Important Things You Need to Know about IMMEX...

1. IMMEX stands for "Manufacturer Industry, Maquiladora and Export Services"
2. IMMEX certification is granted to Mexican companies
3. It allows for the temporary importation of goods that are used in the industrial process, without covering the payment of general import tax, Value Added Tax and in some cases, counterbalancing duties

4. It is hard to obtain and maintain an IMMEX certification. In recent years, the certification was taken away from many Maquiladoras by the government

Main Benefits of IMMEX

- Deferring tax payment on supplies that are temporarily imported into Mexico for manufacture
- Allows for the consolidation of import declarations



Reality Check:

- Currently, only the largest maquiladoras are IMMEX certified
- It is unlikely you'll be able to find an IMMEX certified facility for a small or mid-sized operation

Taxes, Customs Fees, and VAT

Import and export fees	For materials not sourced from the U.S., Mexico or Canada	Duties vary based on the country of origin and the type of materials
VAT (IVA)	Manufacturing facilities must withhold 16% VAT on behalf of nonresidents for the acquisition of goods temporarily imported into Mexico. However, as of 2013, IMMEX maquiladoras can credit back the VAT in the month in which it is paid.	16% of _____
Customs Fees	Payable for <i>each and every import and export operation.</i>	Varies by product
Customs Agent's Fees (be prepared to pay both)	Mexican Customs Agent (for paperwork)	\$200-\$300
	American Customs Agent (for paperwork)	\$200-\$300
Customs Department's Administrative fees	Both the Mexican and the American Customs Department will charge an administrative fee for their troubles	\$100-\$200 ea.



12

SETTING UP IN MEXICO CHECKLIST

THINKING ABOUT MANUFACTURING IN MEXICO? USE THIS LIST TO COVER ALL OF YOUR BASES.

CHOOSING A FACILITY

Here's a list of considerations before outsourcing your production to Mexico.

Make sure the facility will be able to accommodate your current production needs.

Consider

- Utilities and logistics infrastructure
- Proximity to suppliers
- Square footage of production area and office space
- Location
- Workforce availability

Is the facility...

- Fully staffed?
- Fully equipped?
- Compliant with HAZMAT and Fire Department regulations?
- Sufficient for future stages of growth?

Have you considered...

- How to hire workers and professionals in Mexico?
- Wages and labor laws?
- How to deal with worker's unions?
- Who will be in charge of processing payroll?
- Who will be responsible for employee management?

Types of Facilities:

1. **Maquiladoras.** These are the better-known facilities. They are factories where international companies manufacture their products.
2. **Workshops.** Smaller facilities. They will allow you to produce smaller quantities and test quality, decreasing your risks. You will be able to grow your production along with your business. Try doing that in China.

11

SO MUCH MORE THAN PRODUCT ASSEMBLY!

PRODUCT ASSEMBLY IS NOT THE ONLY STEP OF THE MANUFACTURING PROCESS THAT CAN BE PERFORMED IN MEXICO.

Mexico has a great community of professionals, freelancers, small workshops and a vast array of facilities to cover every requirement before a product hits the market.

ALL steps of the pre-production and production process can be performed in Mexico, including:

- Schematics
- Drawings
- Casting
- 3D Prototypes
- Package Design and Production
- Print Materials
- Assembly
- Quality Control





SETTING UP IN MEXICO CHECKLIST (CONT.)

SETTING UP IN MEXICO CHECKLIST (CONT.)

What to look for in a facility

- Reputation
- Core competencies
- Scope of services
- Expertise
- Quality
- Reliability
- Infrastructure
- Location
- Production capacity

WORKFORCE AND PROFESSIONAL SERVICES

- Determine the size of the workforce
- Define the required labor skills
- Will you need any professional services too? (Accountant, attorney, industrial designers, engineers?)

SUPPLY CHAIN

- Determine what raw materials will be obtained locally
- Decide which materials to import
- Find local and foreign suppliers
- Determine how inbound materials will reach the facility
- Research freight options and routes for the finished product

Are you aware of...?

- Mexico's VAT?
- Import and export duties and regulations?
- Customs fees?
- Customs agent's fees?

FREIGHT, CUSTOMS, AND DUTIES

- Find reliable carriers
- Determine your needs:
 - Pallets
 - Full truckloads
 - Shared truckloads
- Research transportation costs

Do you know...

- Who is the responsible party for providing transit insurance?
- Rules and regulations regarding import/export operations?
- How to handle custom declarations ("pediments")?





14

WHAT OUTSOURZIA WILL DO FOR YOU... (EVERYTHING!)

OUTSOURZIA OFFERS A **COMPREHENSIVE CONTRACT MANUFACTURING OUTSOURCING SOLUTION**. WE DON'T JUST ACT AS A BROKER OR AGENT, BUT ACTUALLY, HELP OUR CLIENTS THROUGH **THE ENTIRE MANUFACTURING PROCESS**.

Outsourzia will basically “shelter” your company in Mexico by allowing you to operate under our legal permits and licensing. Your business can enjoy the benefits of manufacturing in an inexpensive labor market without the legal expense and hassle associated with establishing a legal presence in Mexico on your own.

We'll take charge of ALL of the work involved in turning ideas into REAL physical products:

- Comprehensive, custom-made manufacturing plans
- Product feasibility study, rendering, sample production
- Industrial design
- Choosing the right manufacturing facility for your needs
- Provide trained and skilled workers
- Raw materials sourcing at the best price
- Workforce management
- Supervise production and perform quality control
- Ensure regulation compliance (labor laws, customs, taxes, and more)
- Conflict resolution during all stages
- Import and export paperwork
- Import and export logistics
- Transportation of raw materials into Mexico
- Transportation of finished product into the U.S.

13

OUTSOURCING OR OUTSOURZING?

SIMPLY PUT, THE DIFFERENCE BETWEEN A PAINFUL, COSTLY AND RISKY OUTSOURCING OPERATION IN MEXICO AND A PROFITABLE ONE CAN LIE IN ONE DECISION: **GOING SOLO OR HIRING A CONTRACT MANUFACTURING BROKER?**

*A **broker** is a partner who is looking out for your interests—because they are his too.*

While the ordinary broker will only assist with **one piece of the puzzle**—site selection, staffing or customs, Outsourzia is able to provide support through **all of the stages** of the manufacturing process.





FAQ'S

15 FAQ'S

ABOUT EZEKIEL NACACH

1. Who is Ezekiel Nacach?

Ezequiel Nacach is a Mexican-born entrepreneur who specializes in Outsourcing and Contract Manufacturing in Mexico. Nacach has been living in San Diego since 1998. His bicultural background and bilingual skills have helped him successfully navigate the manufacturing industry in Mexico and help American companies lower production cost by outsourcing to Mexico.

2. What led Nacach to create Outsourzia?

His experience in all aspects of the manufacturing business and his familiarity with American and Mexican ways prompted Nacach to provide a straightforward and efficient solution for small and mid-sized American companies looking for Contract Manufacturing in Mexico.

ABOUT OUTSOURZIA

3. What is Outsourzia?

Outsourzia is an American Contract Manufacturing company based in San Diego, California, offering quality production, efficient contract assembly, and consistent compliance with manufacturing standards. Our company helps US-based businesses by providing nearshore outsource production in the Cali-Baja Mega Region and other regions in Mexico.

We are committed to our customers and deliver on our promise of quality assurance and competitive cost.

4. What is the most significant benefit of working with Outsourzia?

Our core advantage is this: you'll deal with an American company (us!), which will take responsibility and handle anything that happens during the production process.

5. What kind of companies or individuals have relied on Outsourzia's services?

Outsourzia has provided services to:

- Small and Medium Manufacturers
- Customers who've had negative experiences dealing with China
- Companies trying to increase profit margins by decreasing their product's costs
- Entrepreneurs
- Startups
- Inventors
- Product Designers
- Industrial Designers
- "Kickstarters"
- People with new ideas who want to see their products on the market
- Venture Capital firms with products to launch





FAQ'S

FAQ'S

6. I am interested in working with Outsourzia. What is the next step?

We'll set up a meeting! Our goal is to find out more about your business vision, short and long-term goals and go-to-market plan.

If we realize we are a good fit, we'll prepare an outsourcing plan for you.

7. How does the invoicing process work?

Outsourzia will send your company an invoice which includes:

- All services rendered, including those of third parties sub-contracted by Outsourzia
- Taxes, customs fees, and duties
- Shipping costs for import and export

- Outsourzia's brokerage fees
- We charge clients according to following schedule: **50% advance payment + 50% after completion**

8. What are Outsourzia's brokerage fees?

Outsourzia will charge a 10 to 20 percent fee, depending on the type of product, the production's volume and time required for the project's completion.

9. Who's responsible for hiring, training, and supervising workers?

Outsourzia will be in charge of hiring all staff. By working with Outsourzia, you'll decrease the expense of hiring, training and supervising employees.



10. Will I be able to oversee the production?

Absolutely! We always encourage our clients to visit the manufacturing facility, ask questions and supervise the operation.

11. Who'll be in charge of dealing with problems during the production process?

Outsourzia will solve any issues that occur during the execution of any of the agreed-on services (production, transport, import, and export).

12. Will it take long to obtain permits to begin manufacturing in Mexico?

Outsourzia already has many permits in place, allowing our clients for a quick startup.

13. Where are you located?

Outsourzia is based in San Diego, California, 20 minutes North of Baja California's world-class industrial hub.



17

FINAL THOUGHTS

You've made it this far! I hope this document has given you a clear picture of what outsourcing your production to Mexico is really like. By working with Outsourzia, you'll be able to concentrate on all the core competencies of your business while we handle your nearshore manufacturing. A win-win proposition, if there ever was one!

16

ADDITIONAL SERVICES

Outsourzia's partner company, Bloominari, offers the following services:

- Product Branding
- Graphic Design
- Web Design
- Digital content strategy and implementation
- Product launches through Kickstarter and Indiegogo campaigns
- Facebook and Google ads campaigns





18

RESOURCES

<http://www.2006-2012.economia.gob.mx/industry/foreign-trade-instruments/immex>

<http://www.industryweek.com/global-economy/maquila-handbook-quick-tips-understanding-mexico-immex-program>

http://www.nytimes.com/2014/06/01/world/americas/as-ties-with-china-unravel-us-companies-head-to-mexico.html?_r=0

<https://www.azeconomy.org/2015/03/featured/immex-mexicos-export-oriented-manufacturing-and-services/>

https://www.google.com/search?q=otay+mesa+chamber+of+commerce&rlz=1C1CHWA_esUS641US641&oq=otaymesa+chamber+&aqs=chrome.1.69j57j0l3.4614j0j4&sourceid=chrome&ie=UTF-8

<http://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-alert-mexico-040114.pdf>

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