h_o = friction loss under actual (operating) conditions, any consistent units.
h_s = pressure loss due to sudden contraction, feet of fluid flowing.
h_e = pressure loss due to sudden enlargement, feet of fluid flowing.
h_f = friction loss, feet of fluid flowing.
h_r = regain in static pressure, feet of fluid flowing.
h_s = friction loss under standard conditions, any consistent units.
h_v = total dynamic pressure loss, feet of fluid flowing.
k = conductivity, Btu per (hour) (sq ft) (Fahrenheit degree per inch).
L = additional equivalent length of duct for loss in elbows, feet.
L/W and L/D = additional equivalent length in terms of width and diameter, dimensionless.
l = length of straight duct, feet.
P = perimeter of duct, feet.
Q_a = air quantity, cubic feet per minute.
Q_w = heat loss through duct walls, Btu per hour.
R = centerline radius of elbow, or vane radius as noted, feet.
R/W and R/D = radius ratio, dimensionless.
r = loss through specified duct sections, inches of water.
t_1 = temperature of air entering duct, Fahrenheit degrees.
t_2 = temperature of air leaving duct, Fahrenheit degrees.
t_3 = temperature of air surrounding duct, Fahrenheit degrees.
U = thermal transmittance coefficient, Btu per (hour) (square foot) (Fahrenheit degree).
V = mean velocity of standard air, feet per minute.
V_m = mean velocity of air or fluid, feet per minute.
V_1 = mean velocity of standard air in inlet duct section, feet per minute.
V_2 = mean velocity of standard air in outlet duct section, feet per minute.
v = mean fluid or air velocity, feet per second.
v_1 = mean velocity in inlet duct section, feet per second.
v_2 = mean velocity in outlet duct section, feet per second.
W = duct dimension in plane of bend, feet.
w = weight rate of air flow through duct, pounds per hour.
x = thickness, inches.

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