

Review of: "[Commentary] Comments on: "A perspective on impedance matching and resonance absorption mechanism for electromagnetic wave absorbing" by Hou et al. [Carbon 222 (2024) 118935]"

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Potential competing interests: No potential competing interests to declare.

This paper is based on very familiar transmission line theory. All assertions about the paper in reference [46] are correct. But equation (4) is wrong, *Z1* and *Z2* in both the numerator and denominator must be replaced. I agree for this paper to be accepted to prevent the propagation of wrong ideas.

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