

## 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.

The author presents an important point concerning the analysis of absorption in materials in the microwave area. The problem involves the confusion between a film and a material (represented by using the film parameter reflection loss) in the material characterization. All the points discussed by the author are important and will have an impact on current literature in this area. Nice piece of work. It is ready for publication.

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