

**ECON OPPORTUNITIES, INC
230 North 5th Street, Suite 300
Reading, Pennsylvania 19601
610-898-0252**

Mr. Phil Jeffers
Energy Design Systems
302 W. Swedesford Road
Exton, Pennsylvania 19341

November 5, 2012

Re: Draft Statement of IECC Code Compliance

Dear Mr. Jeffers:

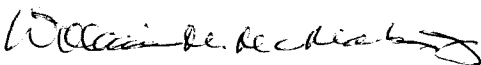
I am familiar with the "Auditor" and "Load Calculator" computer programs, having reviewed their performance during development a few years ago and the currently completed versions in commercial use by Rheem Manufacturing, Knauf Insulation, Temperature Equipment Corporation and others.

I find that both the "Auditor" and "Load Calculator" programs meet and exceed the requirements of the 2012 International Energy Conservation Code (IECC), paragraph 403.6 in their entirety. The programs are properly based on standard engineering heat loss/heat gain formulas coupled with appropriate weather data, location factors, general home construction materials, user designated energy unit costs, and other considerations normally used in the HVAC industry.

It is my professional opinion, that the above programs, while consistent with the calculations in the ACCA Manual J, can be considered as meeting the "other approved heating and cooling calculation methodologies" and do not need approval from ACCA.

If there are any questions, please let me know.

Sincerely:



William M. McMahon Jr. P.E.
President