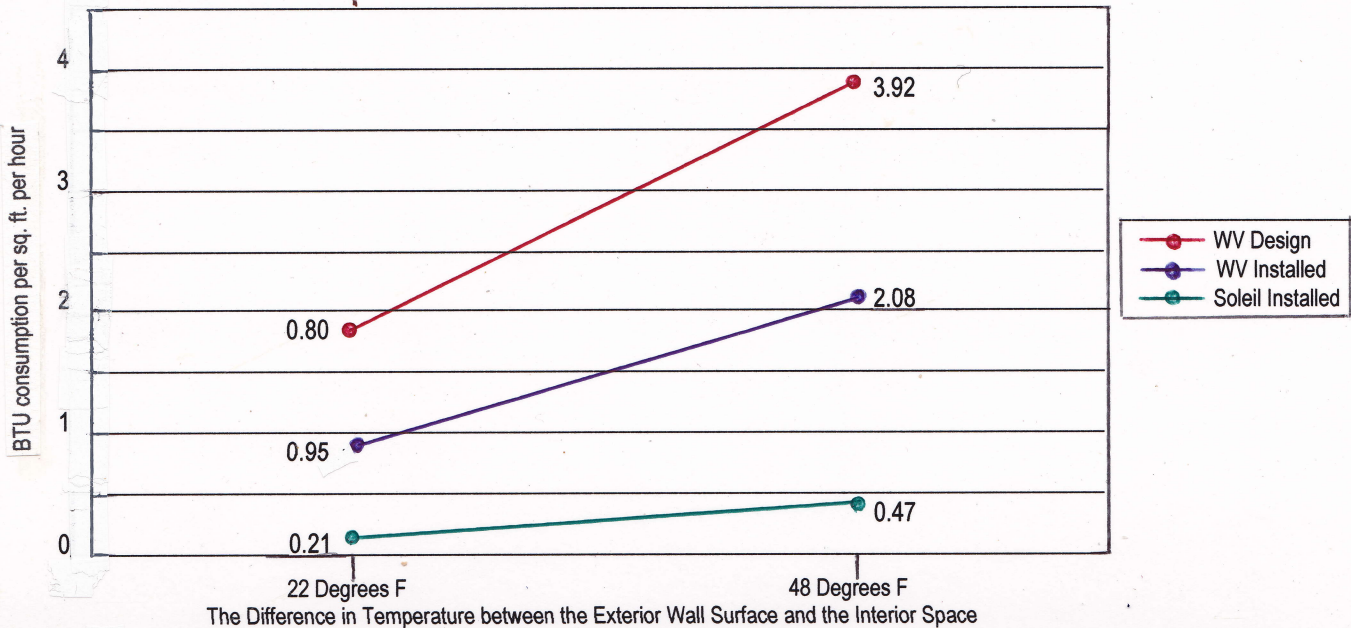


Exhibit B

Insulations for the recently completed "state of the art...Zero Net Energy (ZNE)" West Village (WV) buildings¹ at the University of California in Davis, CA. as compared to **Soleil** insulation

Graph & table compare the design and performance of the WV and **Soleil** insulations for the east and west walls.



	Area sq.ft.	Exterior Wall Temp	Inside Temp	Temp Diff	R ² Value	BTUs/hr ³ per sq.ft.	IR Shed Co-effctnt
WV Design	1	94 ⁴	72 ⁴	22 ⁴	23.1	0.95	1
WV Performance	1	120 ⁵	72 ⁵	48 ⁵	12.2 ⁶	3.92 ⁷	1
Soleil Performance	1	120	72	48	49.5	0.47 ⁸	0.48 ⁹

¹ West Village achieves "ZNE" with R-19 fiberglass batt and one inch R-3 sheeting in walls (2x6 studs on 24" centers), R-40 blown-in insulation in roof attics, and +/- 70,000 solar panels. **Soleil Insulations** can meet West Village design requirements with more conservative walls (2x4 studs on 19.2 centers) and spaced panels for stud and rafter placement, eliminating many installation measurements, cross bracing and most of the solar panels used for heating and air conditioning. BTU energy savings⁸ shown in the above graph and table would increase in a comparison of the insulations for the West Village roof. No thermal bridging is assumed.

² The R-value rating, originally conceived and designed in 1941 to calculate resistance to total heat transfer, calculates resistance only to conduction, which constitutes 26 to 35% of total heat transfer. Building codes use R-value ratings to set energy conservation standards.

³ Currently building codes do not set energy conservation standards for the 65 to 74% of the heat transfer caused by solar infrared radiation (IR) through opaque walls and roofs because conventional insulation cannot significantly resist IR. Now that **Soleil Insulations** can reflect nearly all IR and also resist conduction, there is a need to calculate at least an increase in R-value to the extent a material reflects IR so that R-value will measure the total resistance to heat transfer as originally intended. Because R-value does not do so now, the above graph and table accurately state insulation resistance to both IR and conduction in the number British Thermal Units necessary with exterior wall surface differentials of 22° and 48° to achieve the desired temperature of 72° in one sq. ft. of interior space for a period of one hour.

⁴ West Village insulation design is based upon the average outside high summer temperature in Davis, CA, of 94° F and an interior desired summer temperature of 72° F, a differential of 22° F.

⁵ IR heats the wall and roof materials distorting the conventional determination of conductivity or R-value, which is calculated using the ambient temperature of 94° when the actual outside wall surface temperature will be 26° higher. IR also agitates wall and roof molecules, which causes additional conduction.

⁶ Industry rated R-19 fiberglass perfectly installed performs at R-17.4, and commonly installed performs at 13 (See Offering, footnote 7). 2% moisture degrades up to another 35%. R-12.2 is a favorable calculation for the WV installation after 1 year.

⁷ 31% of design performance (Test results available)

⁸ 88% energy saved with **Soleil Insulation** (Test results available).

⁹ 48% IR reflection off wall surface conservatively assumed. (Available test results substantially lower.)