UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION



WASHINGTON, D.C. 20580

May 16, 2012

Angus E. Crane
Executive Vice President
and General Counsel
North American Insulation
Manufacturers Association
44 Canal Center Plaza, Suite 310
Alexandria, VA 22314

Re: In the Matter of Gorell Enterprises, Inc. File No. 112 3053, Docket No. C-4360

Dear Mr. Crane:

Thank you for commenting on the Federal Trade Commission's proposed consent agreement in the above-referenced proceeding. The Commission has placed your comment, submitted on behalf of the North American Insulation Manufacturers Association ("NAIMA"), on the public record pursuant to Rule 4.9(b)(6)(ii) of the Commission's Rules of Practice, 16 C.F.R. § 4.9(b)(6)(ii), and has given it serious consideration.

Your comment indicates that NAIMA supports the relief proposed in the consent agreement. It states that NAIMA "submits [its] comments in support of the FTC's reaffirmation of the value and importance of substantiation of energy savings claims in advertising and marketing. Any other standard of conduct would be unfair to those who invest time and resources into obtaining substantiati[on] evidence and research." You do not propose any revisions to the draft complaint or the consent agreement.

Accordingly, the Commission has determined that the public interest would best be served by issuing the Decision and Order in final form without modification. The final Decision and Order and other relevant materials are available from the Commission's website at http://www.ftc.gov. It helps the Commission's analysis to hear from a variety of sources in its work, and we thank you again for your comment.

By direction of the Commission, Commissioner Rosch and Commissioner Ohlhausen not participating.

Donald S. Clark Secretary