Answer to REVIEWER 1

The paper is well written.

Thank you very much.
In order to improve the research design we have added the section 3.1 explaining that we have verified the FEM through the analytical solution of a simple problem for a single thermal conductivity. Then, the FEM has been applied as a reference tool in sections 3.2 and 3.3 to verify a more complex problem of two thermal conductivities and we have compared with FEM the results obtained by means of the two thermal conductivity matrices analysed with the CM.

The only suggestion I have is to proofread the paper because I found some grammatical mistakes.

We have proofread the paper and we have found a few grammatical mistakes that have been corrected.