

Goodman Manufacturing Company, L.P.

**Energy Policy Act of 2005
Tax Credits for Home Heating & Cooling Equipment**

**Certification of Home Heating Equipment
Rated 95% AFUE or Higher – With Advanced Main Air Circulating Fan**

This certification is made pursuant to Section 25C of the Internal Revenue Code***:

Name and Address of Manufacturer:

Goodman Manufacturing Company, L.P.
2550 North Loop West, Suite 400
Houston, Texas 77092
www.goodmanmfg.com

The products listed below are Qualified Energy Property and, if installed in the homeowner's primary residence and placed in service after December 31, 2005 and before January 1, 2008, qualify for the tax credits allowed under Section 25C of the Internal Revenue Code for a natural gas, propane or oil furnace or hot water boiler that achieves an annual fuel utilization efficiency rate of not less than 95% (\$150 tax credit) and for a fan that is used in a natural gas, propane or oil furnace and has an annual electricity use of no more than two percent of the total annual energy use of the furnace, as determined in the standard DOE test procedure (\$50 tax credit).

Qualifying Products:

Model Nos.	Unit Installed (√)	Date Installed	AFUE	Tax Credit Amount
GMV950453BX*			95.0%	\$200
GMV950704CX*			95.0%	\$200
GMV950905DX*			95.0%	\$200
GMV951155DX*			95.0%	\$200

Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.

Signed,



Neel Gupte

Vice President, Engineering, Goodman Holding Company,
the General Partner of Goodman Manufacturing Company, L.P.

***Goodman Manufacturing Company, L.P. recommends that consumers consult with a tax professional to determine the application of the tax credits outlined in the Energy Policy Act of 2005 to their particular situation.

**Energy Policy Act of 2005
Tax Credits for Home Heating & Cooling Equipment**

**Certification of Home Heating Equipment
Rated 95% AFUE or Higher – No Advanced Main Air Circulating Fan**

This certification is made pursuant to Section 25C of the Internal Revenue Code***:

Name and Address of Manufacturer:

Goodman Manufacturing Company, L.P.
2550 North Loop West, Suite 400
Houston, Texas 77092
www.goodmanmfg.com

The products listed below are Qualified Energy Property and, if installed in the homeowner's primary residence and placed in service after December 31, 2005 and before January 1, 2008, qualify for the \$150 tax credit allowed under Section 25C of the Internal Revenue Code for a natural gas, propane or oil furnace or hot water boiler that achieves an annual fuel utilization efficiency rate of not less than 95%.

Qualifying Products:

Model Nos.	Unit Installed (√)	Date Installed	AFUE	Tax Credit Amount
GMH950453BX*			95.0%	\$150
GMH950703BX*			95.0%	\$150
GMH950704CX*			95.0%	\$150
GMH950904CX*			95.0%	\$150
GMH950905DX*			95.0%	\$150
GMH951155DX*			95.0%	\$150

Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.

Signed,



Neel Gupte

Vice President, Engineering, Goodman Holding Company,
the General Partner of Goodman Manufacturing Company, L.P.

****Goodman Manufacturing Company, L.P. recommends that consumers consult with a tax professional to determine the application of the tax credits outlined in the Energy Policy Act of 2005 to their particular situation.*

Goodman Manufacturing Company, L.P.

**Energy Policy Act of 2005
Tax Credits for Home Heating & Cooling Equipment**

**Certification of Home Heating Equipment
Rated 95% AFUE or Higher – No Advanced Main Air Circulating Fan**

This certification is made pursuant to Section 25C of the Internal Revenue Code***:

Name and Address of Manufacturer:

Goodman Manufacturing Company, L.P.
2550 North Loop West, Suite 400
Houston, Texas 77092
www.goodmanmfg.com

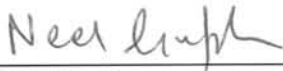
The products listed below are Qualified Energy Property and, if installed in the homeowner's primary residence and placed in service after December 31, 2005 and before January 1, 2008, qualify for the \$150 tax credit allowed under Section 25C of the Internal Revenue Code for a natural gas, propane or oil furnace or hot water boiler that achieves an annual fuel utilization efficiency rate of not less than 95%.

Qualifying Products:

Model Nos.	Unit Installed (√)	Date Installed	AFUE	Tax Credit Amount
GMS950453BX*			95.0%	\$150
GMS950703BX*			95.0%	\$150
GMS950704CX*			95.0%	\$150
GMS950904CX*			95.0%	\$150
GMS950905DX*			95.0%	\$150
GMS951155DX*			95.0%	\$150

Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.

Signed,



Neel Gupte

Vice President, Engineering, Goodman Holding Company,
the General Partner of Goodman Manufacturing Company, L.P.

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Goodman Manufacturing Company, L.P.

**Energy Policy Act of 2005
Tax Credits for Home Heating & Cooling Equipment**

**Certification of Home Heating Equipment
Rated Less Than 95% AFUE – With Advanced Main Air Circulating Fan**

This certification is made pursuant to Section 25C of the Internal Revenue Code***:

Name and Address of Manufacturer:

Goodman Manufacturing Company, L.P.
2550 North Loop West, Suite 400
Houston, Texas 77092
www.goodmanmfg.com

The products listed below are Qualified Energy Property and, if installed in the homeowner's primary residence and placed in service after December 31, 2005 and before January 1, 2008, qualify for the \$50 tax credit allowed under Section 25C of the Internal Revenue Code for a fan that is used in a natural gas, propane or oil furnace and has an annual electricity use of no more than two percent of the total annual energy use of the furnace (as determined in the standard DOE test procedure).

Qualifying Products:

Model Nos.	Unit Installed (√)	Date Installed	Tax Credit Amount
GMV80704BX*			\$50
GMV80905CX*			\$50
GMV81155CX*			\$50
GCV90704CX*			\$50
GCV90905DX*			\$50

Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.

Signed,



Neel Gupte

Vice President, Engineering, Goodman Holding Company,
the General Partner of Goodman Manufacturing Company, L.P.

***Goodman Manufacturing Company, L.P. recommends that consumers consult with a tax professional to determine the application of the tax credits outlined in the Energy Policy Act of 2005 to their particular situation.