CERTIFICATION OF CENTRAL AIR CONDITIONING EQUIPMENT

AS IT PERTAINS TO THE
THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009

FEDERAL TAX CREDITS FOR ENERGY-EFFICIENT EQUIPMENT INSTALLED IN 2009 AND 2010

TAX CREDITS FOR HOME HEATING & COOLING EQUIPMENT

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

The products listed on the attached table are Qualified Energy Property and, if installed in the homeowner's primary residence and placed in service from January 1, 2009, through December 31, 2010, meet the criteria for the tax credits allowed under Section 25C of the Internal Revenue Code for Central Air Conditioning systems.

Name and Address of Manufacturer:
Goodman Manufacturing Company, L.P.
5151 San Felipe, Suite 500
Houston, TX 77056

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

Neel Gupte
Vice President, Engineering, Goodman Holding Company
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 "American Recovery and Reinvestment Act (ARRA)of 2009."

Outdoor Unit	Indoor Unit	Furnace	Cooling Capacity	SEER	EER	AHRI #
DSX16 0241A*	CA*F3636*6B*+MBE1200**-1B*+TXV		24,000	16	13	3372132
	CA*F3636*6B*+TXV	A*V80704B**	24,000	16	13	3351400
	CA*F3636*6B*+TXV	G*V90704C**	24,000	16	13	3351420
	CA*F3636*6B*+TXV	G*V90905D**	24,000	16	13	3351424
	CA*F3636*6B*+TXV	G*V950453B**	24,000	16	13	3351428
	CA*F3636*6B*+TXV	G*V950704C**	24,000	16	13	3351438
	CA*F3636*6C*+MBE1200**-1B*+TXV		24,000	16	13	3372133
	CA*F3636*6C*+TXV	A*V80704B**	24,000	16	13	3372120
	CA*F3636*6C*+TXV	G*V90704C**	24,000	16	13	3372124
	CA*F3636*6C*+TXV	G*V90905D**	24,000	16	13	3372126
	CA*F3636*6C*+TXV	G*V950453B**	24,000	16	13	3372128
	CA*F3636*6C*+TXV	G*V950704C**	24,000	16	13	3372130
	CA*F3642*6B*+TXV	A*V80704B**	24,000	16	13	3351401
	CA*F3642*6B*+TXV	G*V90704C**	24,000	16	13	3351421
	CA*F3642*6B*+TXV	G*V90905D**	24,000	16	13	3351425
	CA*F3642*6B*+TXV	G*V950453B**	24,000	16	13	3351429
	CA*F3642*6B*+TXV	G*V950704C**	24,000	16	13	3351439
	CA*F3642*6C*+TXV	A*V80704B**	24,000	16	13	3372121
	CA*F3642*6C*+TXV	G*V90704C**	24,000	16	13	3372125
	CA*F3642*6C*+TXV	G*V90905D**	24,000	16	13	3372127
	CA*F3642*6C*+TXV	G*V950453B**	24,000	16	13	3372129
	CA*F3642*6C*+TXV	G*V950704C**	24,000	16	13	3372131
	CHPF3642C6B*+TXV	A*V80704B**	24,000	16	13	3351404
	CHPF3642C6B*+TXV	G*V950453B**	24,000	16	13	3351432
	CHPF3642C6B*+TXV	G*V950704C**	24,000	16	13	3351442
	CHPF3642C6C*+TXV	G*V950453B**	24,000	16	13	3351433
	CHPF3642C6C*+TXV	G*V950704C**	24,000	16	13	3351443
	CSCF3036N6B*+TXV	G*V90704C**	24,000	16	13	3351422
	CSCF3036N6B*+TXV	G*V90905D**	24,000	16	13	3351426
	CSCF3036N6B*+TXV	G*V950704C**	24,000	16	13	3351446
	CSCF3642N6C*+TXV	A*V80704B**	24,000	16	13	3351406
	CSCF3642N6C*+TXV	G*V90704C**	24,000	16	13	3351423
	CSCF3642N6C*+TXV	G*V90905D**	24,000	16	13	3351427
	CSCF3642N6C*+TXV	G*V950453B**	24,000	16	13	3351437
	CSCF3642N6C*+TXV	G*V950704C**	24,000	16	13	3351447
DSX18 0361A*	AEPF313716A*+TXV		35,000	18	13	3407305
	AEPF426016C*+TXV		35,000	18	13	3407307
	CA*F3743*6A*+MBE1600**-1B*+TXV		35,000	18	13	3407308
	CA*F3743*6A*+MBE2000**-1B*+TXV		35,000	18	13	3407309
	CA*F3743*6A*+TXV	A*V80704B**	35,000	17	13	3407310
	CA*F3743*6A*+TXV	A*V80905C**	35,000	17	13	3407311
	CA*F3743*6A*+TXV	A*V81155C**	35,000	17	13	3407312
	CA*F3743*6A*+TXV	G*V950453B**	34,600	17	13	3407313
	CA*F3743*6A*+TXV	G*V950704C**	35,000	17.5	13	3407314
	CA*F3743*6A*+TXV	G*V950905D**	35,000	18	13.25	3407315
	CA*F3743*6A*+TXV	G*V951155D**	35,000	18	13	3407316
	CA*F4860*6B*+TXV	G*V950905D**	35,000	17.5	13	3407317
	CA*F4961*6A*+MBE1600**-1B*+TXV		36,000	17.5	13	3407318
	CA*F4961*6A*+MBE2000**-1B*+TXV		36,000	19	13.5	3407579
	CA*F4961*6A*+TXV	A*V80704B**	36,000	17.5	13.2	3407319
	CA*F4961*6A*+TXV	A*V80905C**	36,000	18	13.7	3407320
	CA*F4961*6A*+TXV	A*V81155C**	36,000	18	13.7	3407321
	CA*F4961*6A*+TXV	G*V950453B**	35,000	17	13	3407322
	CA*F4961*6A*+TXV	G*V950704C**	35,000	17.5	13.3	3407323
	CA*F4961*6A*+TXV	G*V950905D**	35,000	18	13.5	3407324
	CA*F4961*6A*+TXV	G*V951155D**	36,000	18.3	13.25	3407325
	CHPF3642C6C*+MBE1600**-1B*+TXV		35,000	18	13	3407326
	CHPF3642C6C*+TXV	G*V950704C**	35,000	17.5	13	3407327
	CHPF3642D6C*+MBE2000**-1B*+TXV		35,000	18	13	3407328

Outdoor Unit	Indoor Unit	Furnace	Cooling Capacity	SEER	EER	AHRI #
DSX18 0361A* (cont.)	CHPF3642D6C*+TXV	G*V950905D**	35,000	18	13.25	3407329
	CHPF3642D6C*+TXV	G*V951155D**	35,000	18	13	3407330
	CHPF3743C6A*+MBE1600**-1B*+TXV		35,000	18	13	3407331
	CHPF3743C6A*+TXV	A*V80704B**	35,000	17	13	3407332
	CHPF3743C6A*+TXV	A*V80905C**	35,000	17	13	3407333
	CHPF3743C6A*+TXV	A*V81155C**	35,000	17	13	3407334
	CHPF3743C6A*+TXV	G*V950453B**	34,600	17	13	3407335
	CHPF3743C6A*+TXV	G*V950704C**	35,000	17.5	13	3407336
	CHPF3743C6A*+TXV	G*V950905D**	35,000	18	13.25	3407337
	CHPF3743C6A*+TXV	G*V951155D**	35,000	18	13	3407338
	CHPF3743C6B*+MBE1600**-1B*+TXV		35,000	18	13	3407339
	CHPF3743C6B*+TXV	A*V80704B**	35,000	17	13	3407340
	CHPF3743C6B*+TXV	A*V80905C**	35,000	17	13	3407341
	CHPF3743C6B*+TXV	A*V81155C**	35,000	17	13	3407342
	CHPF3743C6B*+TXV	G*V950453B**	34,600	17	13	3407343
	CHPF3743C6B*+TXV	G*V950704C**	35,000	17.5	13	3407344
	CHPF3743C6B*+TXV	G*V950905D**	35,000	18	13.25	3407345
	CHPF3743C6B*+TXV	G*V951155D**	35,000	18	13	3407346
	CHPF3743D6A*+MBE2000**-1B*+TXV		35,000	18	13	3407347
	CHPF3743D6A*+TXV	A*V80704B**	35,000	17	13	3407348
	CHPF3743D6A*+TXV	A*V80905C**	35,000	17	13	3407349
	CHPF3743D6A*+TXV	A*V81155C**	35,000	17	13	3407350
	CHPF3743D6A*+TXV	G*V950453B**	34,600	17	13	3407351
	CHPF3743D6A*+TXV	G*V950704C**	34,600	17	13	3407352
	CHPF3743D6A*+TXV	G*V950905D**	35,000	18	13.25	3407353
	CHPF3743D6A*+TXV	G*V951155D**	35,000	18	13	3407354
	CHPF3743D6B*+MBE2000**-1B*+TXV		35,000	18	13	3407355
	CHPF3743D6B*+TXV	A*V80704B**	35,000	17	13	3407356
	CHPF3743D6B*+TXV	A*V80905C**	35,000	17	13	3407357
	CHPF3743D6B*+TXV	A*V81155C**	35,000	17	13	3407358
	CHPF3743D6B*+TXV	G*V950453B**	34,600	17	13	3407359
	CHPF3743D6B*+TXV	G*V950704C**	34,600	17	13	3407360
	CHPF3743D6B*+TXV	G*V950905D**	35,000	18	13.25	3407361
	CHPF3743D6B*+TXV	G*V951155D**	35,000	18	13	3407362
	CHPF4860D6C*+MBE2000**-1B*+TXV		35,000	18.3	13	3407363
	CHPF4860D6C*+TXV	A*V80704B**	36,000	17.5	13.2	3407364
	CHPF4860D6C*+TXV	A*V80905C**	36,000	18	13.7	3407365
	CHPF4860D6C*+TXV	A*V81155C**	36,000	18	13.7	3407366
	CHPF4860D6C*+TXV	G*V950453B**	34,600	17	13	3407367
	CHPF4860D6C*+TXV	G*V950704C**	35,000	17.5	13.3	3407368
	CHPF4860D6C*+TXV	G*V950905D**	36,000	18	13.25	3407369
	CHPF4860D6C*+TXV	G*V951155D**	35,000	18.3	13.25	3407370
	CHPF4860D6D*+MBE2000**-1B*+TXV		35,000	18.3	13	3407371
	CHPF4860D6D*+TXV	A*V80704B**	36,000	17.5	13.2	3407372
	CHPF4860D6D*+TXV	A*V80905C**	36,000	18	13.7	3407373
	CHPF4860D6D*+TXV	A*V81155C**	36,000	18	13.7	3407374
	CHPF4860D6D*+TXV	G*V950453B**	34,600	17	13	3407375
	CHPF4860D6D*+TXV	G*V950704C**	35,000	17.5	13.3	3407376
	CHPF4860D6D*+TXV	G*V950905D**	36,000	18	13.25	3407377
	CHPF4860D6D*+TXV	G*V951155D**	35,000	18.3	13.25	3407378
	CSCF3642N6C*+MBE1600**-1B*+TXV		34,600	17.5	13	3407580
	CSCF3642N6C*+MBE2000**-1B*+TXV		35,000	18	13	3407581
	CSCF3642N6C*+TXV	A*V80704B**	34,600	17	13	3407382
	CSCF3642N6C*+TXV	A*V80905C**	34,600	17	13	3407383
	CSCF3642N6C*+TXV	A*V81155C**	34,600	17	13	3407384
	CSCF3642N6C*+TXV	G*V950453B**	34,600	17	13	3407385
	CSCF3642N6C*+TXV	G*V950704C**	34,600	17	13	3407386
	CSCF3642N6C*+TXV	G*V950905D**	34,600	17.5	13	3407387
	CSCF3642N6C*+TXV	G*V951155D**	34,600	17.5	13	3407388

Outdoor Unit	Indoor Unit	Furnace	Cooling Capacity	SEER	EER	AHRI #
DSX18 0361A* (cont.)	CSCF4860N6C*+MBE1600**-1B*+TXV		35,000	18	13	3407582
	CSCF4860N6C*+MBE2000**-1B*+TXV		35,000	18.3	13	3407583
	CSCF4860N6C*+TXV	A*V80704B**	36,000	17.5	13.2	3407389
	CSCF4860N6C*+TXV	A*V80905C**	36,000	18	13.7	3407390
	CSCF4860N6C*+TXV	A*V81155C**	36,000	18	13.7	3407391
	CSCF4860N6C*+TXV	G*V950453B**	34,600	17	13	3407392
	CSCF4860N6C*+TXV	G*V950704C**	34,600	17.5	13	3407393
	CSCF4860N6C*+TXV	G*V950905D**	35,000	18	13.25	3407394
	CSCF4860N6C*+TXV	G*V951155D**	35,000	18.3	13.25	3407395
	CT*F3642*6A*+MBE1600**-1B*+TXV		35,000	18	13	3407396
	CT*F4860*6A*+MBE2000**-1B*+TXV		36,000	19	13.5	3407397
DSX18 0481A*	AEPF426016C*+TXV		47,000	17.5	13	3407584
	CA*F4961*6A*+MBE1600**-1B*+TXV		46,000	17	13	3407399
	CA*F4961*6A*+MBE2000**-1B*+TXV		47,500	18.3	13.25	3407585
	CA*F4961*6A*+TXV	A*V80905C**	48,000	17	13	3407400
	CA*F4961*6A*+TXV	A*V81155C**	48,000	17	13	3407401
	CA*F4961*6A*+TXV	G*V950704C**	46,000	17	13	3407402
	CA*F4961*6A*+TXV	G*V950905D**	47,000	17.5	13	3407403
	CA*F4961*6A*+TXV	G*V951155D**	47,000	18	13	3407404
	CHPF4860D6C*+MBE1600**-1B*+TXV		46,000	17	13	3407405
	CHPF4860D6C*+MBE2000**-1B*+TXV		47,500	18.3	13.25	3407406
	CHPF4860D6C*+TXV	A*V80905C**	48,000	17	13	3407407
	CHPF4860D6C*+TXV	A*V81155C**	48,000	17	13	3407408
	CHPF4860D6C*+TXV	G*V950704C**	46,000	17	13	3407409
	CHPF4860D6C*+TXV	G*V950905D**	47,000	17.5	13	3407410
	CHPF4860D6C*+TXV	G*V951155D**	47,500	18	13	3407411
	CHPF4860D6D*+MBE1600**-1B*+TXV		46,000	17	13	3407412
	CHPF4860D6D*+MBE2000**-1B*+TXV		47,500	18.3	13.25	3407413
	CHPF4860D6D*+TXV	A*V80905C**	48,000	17	13	3407414
	CHPF4860D6D*+TXV	A*V81155C**	48,000	17	13	3407415
	CHPF4860D6D*+TXV	G*V950704C**	46,000	17	13	3407416
	CHPF4860D6D*+TXV	G*V950905D**	47,000	17.5	13	3407417
	CHPF4860D6D*+TXV	G*V951155D**	47,500	18	13	3407418
	CSCF4860N6C*+MBE1600**-1B*+TXV		46,000	17	13	3407586
	CSCF4860N6C*+MBE2000**-1B*+TXV		47,500	18.3	13.25	3407587
	CSCF4860N6C*+TXV	A*V80905C**	48,000	17	13	3407420
	CSCF4860N6C*+TXV	A*V81155C**	48,000	17	13	3407421
	CSCF4860N6C*+TXV	G*V950704C**	46,000	17	13	3407422
	CSCF4860N6C*+TXV	G*V950905D**	47,000	17.5	13	3407423
	CSCF4860N6C*+TXV	G*V951155D**	47,500	18	13	3407424
	CT*F4860*6A*+MBE2000**-1B*+TXV		47,000	18.3	13.25	3407425
SSX16 0241A*	AEPF303616C*+TXV		24,000	16	13.5	1443946
	AEPF313716A*+TXV		24,000	16	13.5	3305528
	ASPF303616B*+TXV		24,000	16	13	1443949
	ASPF313716A*+TXV		24,000	16	13	3305529
	CA*F3636*6B*+MBE1600**-1+TXV		24,000	16	13.5	1346661
	CA*F3636*6B*+TXV	A*V80905C**	24,000	16	13.5	3463520
	CA*F3636*6B*+TXV	A*V90704C**	24,000	16	13.5	3344956
	CA*F3636*6B*+TXV	G*E80704B**	24,000	16	13.5	1346662
	CA*F3636*6B*+TXV	G*V90704C**	23,600	16	13.5	1346664
	CA*F3636*6B*+TXV	G*V950453B**	24,000	16	13.5	1346665
	CA*F3636*6B*+TXV	G*V950704C**	24,000	16	13.5	1346666
	CA*F3636*6C*+MBE1600**-1B*+TXV		24,000	16	13.5	3422707
	CA*F3636*6C*+TXV	A*V90704C**	24,000	16	13.5	3422708
	CA*F3636*6C*+TXV	G*E80704B**	24,000	16	13.5	3422709
	CA*F3636*6C*+TXV	G*V90704C**	23,600	16	13.5	3422710
	CA*F3636*6C*+TXV	G*V950453B**	24,000	16	13.5	3422711
	CA*F3636*6C*+TXV	G*V950704C**	24,000	16	13.5	3422712
	CA*F3642*6B*+TXV	A*V80905C**	24,000	16	13.5	1346668

Outdoor Unit	Indoor Unit	Furnace	Cooling Capacity	SEER	EER	AHRI #
SSX16 0241A* (cont.)	CA*F3642*6B*+TXV	G*V950704C**	24,000	16	13.5	1346672
	CA*F3642*6B*+TXV	G*V950905D**	24,000	16	13.5	1346673
	CA*F3642*6C*+TXV	A*V80905C**	24,000	16	13.5	3422714
	CA*F3642*6C*+TXV	G*V950704C**	24,000	16	13.5	3422715
	CA*F3642*6C*+TXV	G*V950905D**	24,000	16	13.5	3422716
	CA*F3743*6A*+TXV	A*V80905C**	24,000	16	13.5	3000680
	CA*F3743*6A*+TXV	G*V950704C**	24,000	16	13.5	3000684
	CA*F3743*6A*+TXV	G*V950905D**	24,000	16	13.5	3000685
	CHPF3642C6B*+TXV	G*V950704C**	24,000	16	13.5	1330685
	CHPF3642C6C*+TXV	A*V81155C**	24,000	16	13	3300089
	CHPF3642C6C*+TXV	G*V950704C**	24,000	16	13.5	3300094
	CSCF3642N6C*+TXV	A*V80905C**	24,000	16	13.5	3463521
	CSCF3642N6C*+TXV	G*V950704C**	24,000	16	13.5	1296702
	CT*F3636*6A*+MBE1600**-1+TXV		24,000	16	13.5	1487085
	CT*F3636*6A*+TXV	G*E80704B**	24,000	16	13.5	1487086
	CT*F3636*6A*+TXV	G*V90704C**	23,600	16	13.5	1487088
	CT*F3636*6A*+TXV	G*V950453B**	24,000	16	13.5	1487089
	CT*F3636*6A*+TXV	G*V950704C**	24,000	16	13.5	1487090
	CT*F3642*6A*+TXV	A*V80905C**	24,000	16	13.5	1487092
	CT*F3642*6A*+TXV	G*V950704C**	24,000	16	13.5	1487096
	CT*F3642*6A*+TXV	G*V950905D**	24,000	16	13.5	1487097
SSX16 0361A*	AEPF426016C*+TXV		34,600	16	13.2	1492536
	ASPF426016B*+TXV		34,600	16	13	1492537
	CA*F4860*6B*+MBE1600**-1+TXV		34,000	16	13	1347171
	CA*F4860*6B*+MBE2000**-1+TXV		35,000	16	13.5	1346674
	CA*F4860*6B*+TXV	A*V90905D**	35,000	16	13.5	3344957
	CA*F4860*6B*+TXV	G*E80905C**	35,000	16	13.5	1347146
	CA*F4860*6B*+TXV	G*E81155C**	35,000	16	13.5	1347147
	CA*F4860*6B*+TXV	G*V90704C**	35,200	16	13.5	1401105
	CA*F4860*6B*+TXV	G*V90905D**	34,800	16	13.5	1401106
	CA*F4860*6B*+TXV	G*V91155D**	34,800	16	13.5	3177810
	CA*F4860*6B*+TXV	G*V950905D**	35,000	16	13.5	1347149
	CA*F4860*6B*+TXV	G*V951155D**	35,000	16	13.5	1347150
	CA*F4961*6A*+TXV	G*V90905D**	34,800	16	13.5	3407733
	CHPF4860D6C*+MBE2000**-1A*+TXV		35,000	16	13.5	1330686
	CHPF4860D6C*+TXV	G*V950905D**	35,000	16	13.5	3051704
	CHPF4860D6C*+TXV	G*V951155D**	35,000	16	13.5	1330687
	CHPF4860D6D*+MBE2000**-1B*+TXV		35,000	16	13.5	3300164
	CHPF4860D6D*+TXV	G*V950905D**	35,000	16	13.5	3300109
	CHPF4860D6D*+TXV	G*V951155D**	35,000	16	13.5	3300110
	CSCF4860N6C*+TXV	G*V950905D**	35,000	16	13.5	1296844
	CSCF4860N6C*+TXV	G*V951155D**	35,000	16	13.5	1296845
SSX16 0481A*	AEPF426016C*+TXV		46,000	16	13	1492538
	CA*F4860*6B*+MBE2000**-1+TXV		47,000	16	13	1346675
	CA*F4860*6B*+TXV	A*V90905D**	46,000	16	13	3344958
	CA*F4860*6B*+TXV	G*V90905D**	46,500	16	13	1401107
	CA*F4860*6B*+TXV	G*V91155D**	46,500	16	13	3407734
	CA*F4860*6B*+TXV	G*V950905D**	46,000	16	13	1347157
	CA*F4860*6B*+TXV	G*V951155D**	46,000	16	13	1347158
	CHPF4860D6C*+MBE2000**-1A*+TXV		47,000	16	13.2	1330688
	CHPF4860D6C*+TXV	G*V950905D**	46,000	16	13	1330536
	CHPF4860D6C*+TXV	G*V951155D**	46,000	16	13	1330537
	CHPF4860D6D*+MBE2000**-1B*+TXV		47,000	16	13.2	3300165
	CHPF4860D6D*+TXV	G*V950905D**	46,000	16	13	3300119
	CHPF4860D6D*+TXV	G*V951155D**	46,000	16	13	3300120
	CSCF4860N6C*+TXV	G*V950905D**	46,000	16	13	1296846
	CSCF4860N6C*+TXV	G*V951155D**	46,000	16	13	1296847