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## CERTIFICATION OF AIR-SOURCE HEAT PUMP 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 Air-Source Heat Pump systems.

Name and Address of Manufacturer:

Goodman 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:

A handwritten signature in black ink that reads "Neel Gupte".

Neel Gupte  
Vice President, Engineering, Goodman Holding Company  
General Partner of Goodman Company, L.P.

\*\*\*Goodman 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 of 2009."