



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE

December 22, 2005

Mail Stop 7010

By U.S. Mail and facsimile to (713) 861-0772

Charles A. Carroll
President and Chief Executive Officer
Goodman Global Holdings, Inc.
2550 North Loop West, Suite 400
Houston, Texas 77092

**Re: Goodman Global Holdings, Inc.
Amendment No. 2 to Registration Statement on Form S-4
Filed December 20, 2005
File No. 333-128462**

Dear Mr. Carroll:

We have reviewed your filing and have the following comments. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Certain Relationships and Related Party Transactions, page 68

1. We note your response to comment 7. Although you view these costs to be similar to costs that would be incurred if you contracted with a third-party buy side advisor and the fee was reasonable in amount, your disclosures indicate the fee was paid to Apollo or a related entity under its common control. Paragraph A8 of SFAS No. 141 limits the capitalization of costs to "out-of-pocket" costs paid to outside consultants. Internal costs associated with a business combination (whether one-time costs or reoccurring in nature) should be expensed as incurred. Accordingly, please amend your filing to reflect these costs in your consolidated statement of operations.

Exhibits

Exhibit 5.1, Opinion of Latham & Watkins

2. We note the qualification in the opinion of Texas counsel that its “opinions and confirmations herein are based upon our consideration of only those statutes, rules and regulations which, in our experience, are normally applicable to underwritten private offerings of debt securities.” This statement is vague and inherently subjective. Please submit a revised opinion of Texas counsel that does not contain this qualification.
3. Please also delete the qualification in the last paragraph that “This letter may not be relied upon . . . by any other person . . . including any person . . . that acquires the Exchange Notes . . . without our prior written consent, which may be granted or withheld in our discretion.”

As appropriate, please amend your registration statement in response to these comments. You may contact Mindy Hooker, Staff Accountant, at (202) 551-3732 or John Cash, Accounting Branch Chief, at (202) 551-3768 if you have questions regarding comments on the financial statements and related matters. Please contact Matt Franker, Staff Attorney, at (202) 551-3749 with any other questions. Alternatively, you may contact me at (202) 551-3767.

Sincerely,

Jennifer Hardy
Branch Chief

cc: Gregory A. Ezring, Esq. (*via facsimile* 212/751-4864)
Latham & Watkins LLP
885 Third Avenue, Suite 1000
New York, New York 10022