

Parus Madho  
Manager  
Securities Operations

New York Stock Exchange, Inc.  
20 Broad Street  
New York, NY 10005

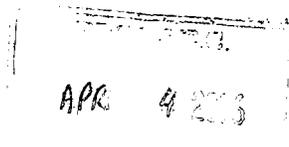
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**NYSE**

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April 4, 2006

**BEST AVAILABLE COPY**

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Goodman Global, Inc., Common Stock, \$0.01 par value. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on April 4, 2006. Tentative listing date - April 6, 2006.

Sincerely,

*Parus Madho*

**PROCESSED**

**APR 24 2006**

**THOMSON  
FINANCIAL**

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