

Certification Statement Under American Recovery and Reinvestment Act of 2009

LENNOX MANUFACTURER WRITTEN CERTIFICATION

FEDERAL TAX CREDITS FOR QUALIFIED ENERGY-EFFICIENT HVAC IMPROVEMENTS—RESIDENTIAL HEAT PUMP PRODUCT CATEGORY

Taxpayers claiming a credit for Qualified Energy Property should retain this Certification Statement for taxpayer records.

Under the American Recovery and Reinvestment Act of 2009 (ARRA), the U.S. Internal Revenue Service (IRS) is implementing consumer tax credits for homeowners who make qualified improvements of higher-efficiency HVAC equipment to their primary residences. Tax credits are effective for all qualified energy property systems installed from January 1, 2009 through December 31, 2010.

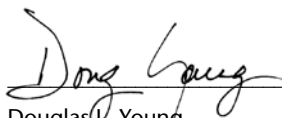
CERTIFICATION STATEMENT

Pursuant to this Certification Statement, Lennox Industries Inc. certifies that each of the following products constitutes Qualified Energy Property and meets required standards to be considered eligible for an energy-efficient property tax credit as set forth by Section 25C of the Internal Revenue Code.

Lennox® central heat pumps that achieve a minimum SEER of 15.00, EER of 12.50 and HSPF of 8.50 and meet federal standards for Qualified Energy Property (*provided such products are combined with the proper coil and/or furnace, as applicable*):*

| | | | | |
|-----------|----------|----------|-----------|-----------|
| 14HPX-024 | XP13-024 | XP14-048 | XPG15-024 | XP16-024 |
| 14HPX-030 | XP14-024 | XP14-060 | XPG15-030 | XP19-024 |
| 14HPX-036 | XP14-030 | XP15-024 | XPG15-042 | XP19-036 |
| 14HPX-042 | XP14-036 | XP15-030 | XPG15-048 | XP19-048 |
| 14HPX-048 | XP14-042 | XP15-048 | | XPG20-036 |
| 14HPX-060 | | | | |

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.



Douglas L. Young
President, COO, Residential Heating & Cooling
Lennox Industries Inc.

*Air conditioner and heat pump ratings are based on U.S. government standard tests of the models combined with a matching indoor coil. Efficiency ratings may vary with different coils. Similarly, efficiency ratings may vary when combined with different furnaces. This Certification was issued to taxpayer in reliance upon representations made by taxpayer regarding the product purchased and, where applicable, the combination of such product with the proper coil and/or furnace.

NOTE: The IRS is responsible for the implementation and administration of tax credits. Lennox Industries Inc. expressly disclaims all liability for damages of any kind arising out of a taxpayer's claim for an energy efficiency tax credit or the unauthorized alteration of the data listed in this Certification Statement. Please consult your tax expert on any tax credit to which you may be entitled.

This information is subject to change without notice.



HOME COMFORT SYSTEMS
Innovation never felt so good.™

Lennox Industries Inc.
2100 Lake Park Boulevard
Richardson, TX 75080

1-800-9-LENNOX

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LENNOX MANUFACTURER WRITTEN CERTIFICATION

FEDERAL TAX CREDITS FOR QUALIFIED ENERGY-EFFICIENT HVAC IMPROVEMENTS—RESIDENTIAL AIR CONDITIONER PRODUCT CATEGORY

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Under the American Recovery and Reinvestment Act of 2009 (ARRA), the U.S. Internal Revenue Service (IRS) is implementing consumer tax credits for homeowners who make qualified improvements of higher-efficiency HVAC equipment to their primary residences. Tax credits are effective for all qualified energy property systems installed from January 1, 2009 through December 31, 2010.

CERTIFICATION STATEMENT

Pursuant to this Certification Statement, Lennox Industries Inc. certifies that each of the following products constitutes Qualified Energy Property and meets required standards to be considered eligible for an energy-efficient property tax credit as set forth by Section 25C of the Internal Revenue Code.

Lennox® central air conditioners that achieve a minimum SEER of 16.00 and EER of 13.00 and meet federal standards for Qualified Energy Property (*provided such products are combined with the proper coil and/or furnace, as applicable*):*

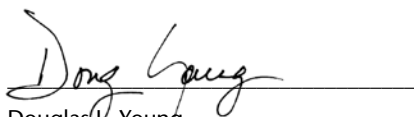
XC14-018
XC14-024
XC14-030

XC15-024
XC15-030
XC15-036

XC16-024
XC21-024
XC21-036

XC21-048
XC21-060

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.



Douglas L. Young
President, COO, Residential Heating & Cooling
Lennox Industries Inc.

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LENNOX MANUFACTURER WRITTEN CERTIFICATION FEDERAL TAX CREDITS FOR QUALIFIED ENERGY-EFFICIENT HVAC IMPROVEMENTS—RESIDENTIAL NATURAL GAS/PROPANE FURNACE, OIL FURNACE, GAS/PROPANE/OIL HOT WATER BOILER, AND ADVANCED MAIN AIR CIRCULATING FAN PRODUCT CATEGORIES

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CERTIFICATION STATEMENT

Pursuant to this Certification Statement, Lennox Industries Inc. certifies that each of the following products constitutes Qualified Energy Property and meets required standards to be considered eligible for an energy-efficient property tax credit as set forth by Section 25C of the Internal Revenue Code.

Lennox® natural gas/propane furnaces that meet an AFUE of 95% or higher, and gas/propane/oil hot water boilers that meet an AFUE of 90% or higher, and also meet federal standards for Qualified Energy Property:

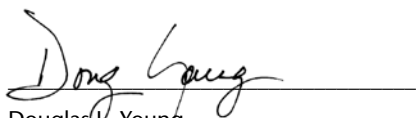
95% AFUE FURNACE

G61MPV-36B-071
G61MPV-60C-091
G61MPV-60C-111
G71MPP-36B-070
G71MPP-36C-090
G71MPP-60C-090
G71MPP-60C-110
G71MPP-60D-135

90% AFUE BOILER

GWB9-050IH
GWB9-075IH
GWB9-100IH

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.



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