

Lennox Manufacturer Certification Statement Under Middle Class Tax Relief Act of 2010

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

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

Under the Middle Class Tax Relief Act of 2010, 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, 2011 through December 31, 2011.

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 and oil furnaces that incorporate an advanced main air circulating fan that uses no more than 2% of the furnace's total energy, and also meet Federal standards for Qualified Energy Property:

95% AFUE FURNACE

Qualifying furnaces are eligible for a tax credit of up to \$150.

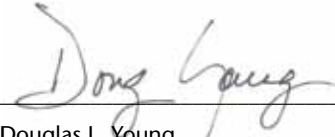
| | | | | |
|----------------|----------------|----------------|-----------------|-----------------|
| SLP98UH070V36B | SLP98DF090V48C | G61MPV-36B-071 | EL195UH 070P36B | EL195DF 045P36B |
| SLP98UH090V36C | SLP98DF090V60C | G61MPV-60C-091 | EL195UH 070P48B | EL195DF 070P48B |
| SLP98UH090V48C | SLP98DF110V60C | G61MPV-60C-111 | EL195UH 090P36C | EL195DF 090P60C |
| SLP98UH090V60C | G71MPP-60C-090 | G61MP-36B-071 | EL195UH 090P48C | EL195DF110P60C |
| SLP98UH110V60C | G71MPP-60C-110 | G61MP-60C-091 | EL195UH 090P60C | |
| SLP98UH135V60D | G71MPP-36B-070 | G61MP-60C-111 | EL195UH 110P48C | |
| SLP98DF070V36B | G71MPP-60D-135 | EL195UH045P24B | EL195UH 110P60C | |
| SLP98DF090V36C | G71MPP-36C-090 | EL195UH045P36B | EL195UH 135P60D | |

FURNACE MODELS INCORPORATING A QUALIFIED MAIN AIR CIRCULATING FAN

Furnaces incorporating a qualifying advanced main air circulating fan are eligible for a tax credit of up to \$50.

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|----------------|-----------------|-----------------|-----------------|----------------|
| SL280UH070V36A | SLP98UH090V60C | SL280UH090XV48B | G60UHV-36A-070X | G60DFV-60C-090 |
| SL280UH090V36B | SLP98UH110V60C | SL280UH110XV60C | G60UHV-36B-090 | G61MPV-36B-070 |
| SL280UH090V48B | SLP98UH135V60D | SL280DF070V36A | G60UHV-60C-090 | G61MPV-36C-090 |
| SL280UH090V60C | SLP98DF070V36B | SL280DF090V48B | G60UHV-60C-110 | G61MPV-60C-110 |
| SL280UH110V60C | SLP98DF090V36C | SL280DF090V60C | G60UHV-60D-135 | G61MPV-60D-135 |
| SL280UH135V60D | SLP98DF090V48C | SL280DF110V60C | G60DFV-36A-070X | |
| SLP98UH070V36B | SLP98DF090V60C | G60UHV-36A-070 | G60DFV-60C-090X | |
| SLP98UH090V36C | SLP98DF110V60C | G60UHV-60C-090X | G60DFV-36A-070 | |
| SLP98UH090V48C | SL280UH070XV36A | G60UHV-60C-110X | G60DFV-36B-090 | |

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.

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.™

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