

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

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 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.

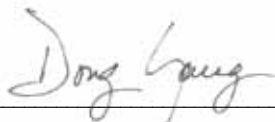
CERTIFICATION STATEMENT

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® 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	XP14-060	XPG15-042	XP17-024	XP19-024	XP21-060
14HPX-030	XP14-024	XP15-024	XPG15-048	XP17-030	XP19-036	XPG20-036**
14HPX-036	XP14-030	XP15-030	XP16-024	XP17-036	XP19-048	XPG20-048**
14HPX-042	XP14-036	XP15-048	XP16-036	XP17-042	XP21-024	
14HPX-048	XP14-042	XPG15-024	XP16-048	XP17-048	XP21-036	
14HPX-060	XP14-048	XPG15-030	XP16-060	XP17-060	XP21-048	

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.

**The XPG20-036 heat pump utilizes energy from a solar installation. The tax credit calculation for the XPG20-036 heat pump unit excludes the cost of the solar panel component. Solar installation for the XPG20-036 qualifies for a tax credit independently of the heat pump unit, at a different rate. Please consult your tax expert on how to file for the solar installation component.

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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