

Allied Air Manufacturer Certification Statement Under American Recovery and Reinvestment Tax Act of 2009

FEDERAL TAX CREDITS FOR QUALIFIED ENERGY-EFFICIENT HVAC IMPROVEMENTS—RESIDENTIAL NATURAL GAS/PROPANE FURNACE, OIL FURNACE, 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 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, Allied Air Enterprises 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.

AirEase™ 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 30% of the installed cost, up to \$1500.

G2D95CT040V12B
G2D95CT060V14B
G2D95CT080V16C

G2D95CT080V20C
G2D95CT100V20C
G2D95CC040V12B

G2D95CC060V14B
G2D95CC080V16C

G2D95CC080V20C
G2D95CC100V20D

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 9% of the installed cost of the furnace, up to \$1500.

G2D80CR075V14BL-1
G2D80CR100V14BL-1
G2D80CR125V20CL-1
G2D80CT050V12B
G2D80CT050V12BL

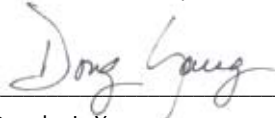
G2D80CT075V14B
G2D80CT075V14BL
G2D80CT100V14B
G2D80CT100V20C
G2D80CT100V20CL

G2D80CT125V20C
G2D80CT125V20CL
G2D80CT150V20D
G2D95CC125V20D
G2D95CT125V20C

G2D95CU125V20D
LUF80C57/72V12
LUF80C112/125V20
LBF80C112/125V20
LBR80C112/125V20

LHF80C84/95V12
LHFR80C84/95V12

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.*



*LII Residential Heating and Cooling is a segment of Lennox International Inc., the parent company of Allied Air Enterprises.

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.

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