

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

FEDERAL TAX CREDITS FOR QUALIFIED ENERGY-EFFICIENT HVAC IMPROVEMENTS—RESIDENTIAL PACKAGED SYSTEMS

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™ packaged systems that achieve a minimum SEER of 14.00 and EER of 12.00 and HSPF of 8.00 and meet federal standards for Qualified Energy Property (*provided such products are combined with the proper coil and/or furnace, as applicable*):*

PACKAGED GAS/ELECTRIC

4PGE15E24068P 4PGE15E48110P
4PGE15E30068P 4PGE15E48138P
4PGE15E36090P 4PGE15E60083P
4PGE15E42083P 4PGE15E60110P
4PGE15E42110P 4PGE15E60138P
4PGE15E48083P

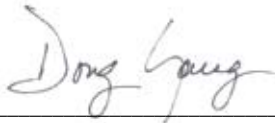
PACKAGED HEAT PUMP

4PHP15E24P
4PHP15E30P
4PHP15E36P
4PHP15E42P
4PHP15E48P

PACKAGED ELECTRIC

4PCE15E24P
4PCE15E30P
4PCE15E36P
4PCE15E42P

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.

**LH 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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