

# 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:

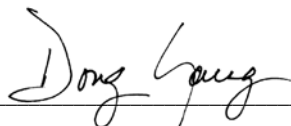
**95% AFUE FURNACE:** Qualifying furnaces are eligible for a tax credit of up to \$150.

SLP98UH070V36B	SLP98UH090XV36C	G71MPP-36B-070	EL195UH 070P48B	EL195UH070XE36B	ML195UH090P48C
SLP98UH090V36C	SLP98UH090XV48C	G71MPP-60D-135	EL195UH 090P36C	EL195UH090XE48C	ML195UH110P48C
SLP98UH090V48C	SLP98UH090XV60C	G71MPP-36C-090	EL195UH 090P48C	EL195UH110XE60C	ML195UH110P60C
SLP98UH090V60C	SLP98UH110XV60C	G61MPV-36B-071	EL195UH 090P60C	EL195UH135XE60D	ML195UH135P60D
SLP98UH110V60C	SLP98UH135XV60D	G61MPV-60C-091	EL195UH 110P48C	EL195DF045XE36B	ML195DF045P36B
SLP98UH135V60D	SLP98DF070XV36B	G61MPV-60C-111	EL195UH 110P60C	EL195DF070XE48B	ML195DF070P36B
SLP98DF070V36B	SLP98DF090XV36C	G61MP-36B-071	EL195UH 135P60D	EL195DF090XE48C	ML195DF090P60C
SLP98DF090V36C	SLP98DF090XV48C	G61MP-60C-091	EL195DF 045P36B	EL195DF110XE60C	ML195DF110P60C
SLP98DF090V48C	SLP98DF090XV60C	G61MP-60C-111	EL195DF 070P48B	ML195UH045P24B	
SLP98DF090V60C	SLP98DF110XV60C	EL195UH045P24B	EL195DF 090P60C	ML195UH045P36B	
SLP98DF110V60C	G71MPP-60C-090	EL195UH045P36B	EL195DF110P60C	ML195UH070P36B	
SLP98UH070XV36B	G71MPP-60C-110	EL195UH 070P36B	EL195UH045XE36B	ML195UH090P36C	

**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.

SLP98UH070V36B	SLP98UH070XV36B	SL280UH070V36A	SL280DF090V60C	G60DFV-60C-090X	ML180UH070E36B
SLP98UH090V36C	SLP98UH090XV36C	SL280UH090V36B	SL280DF110V60C	G60DFV-36A-070	ML180UH070XE36B
SLP98UH090V48C	SLP98UH090XV48C	SL280UH090V48B	G60UHV-36A-070	G60DFV-36B-090	ML180UH090E48B
SLP98UH090V60C	SLP98UH090XV60C	SL280UH090V60C	G60UHV-60C-090X	G60DFV-60C-090	ML180UH090XE48B
SLP98UH110V60C	SLP98UH110XV60C	SL280UH110V60C	G60UHV-60C-110X	G61MPV-36B-070	ML180UH090E60C
SLP98UH135V60D	SLP98UH135XV60D	SL280UH135V60D	G60UHV-36A-070X	G61MPV-36C-090	ML180UH110XE60C
SLP98DF070V36B	SLP98DF070XV36B	SL280UH070XV36A	G60UHV-36B-090	G61MPV-60C-110	ML180DF070E36B
SLP98DF090V36C	SLP98DF090XV36C	SL280UH090XV48B	G60UHV-60C-090	G61MPV-60D-135	ML180DF090E48B
SLP98DF090V48C	SLP98DF090XV48C	SL280UH110XV60C	G60UHV-60C-110	O23V 2/3-70	ML180DF110E60C
SLP98DF090V60C	SLP98DF090XV60C	SL280DF070V36A	G60UHV-60D-135	O23V5-140	
SLP98DF110V60C	SLP98DF110XV60C	SL280DF090V48B	G60DFV-36A-070X	O23V5-154	

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.

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