

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

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 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.

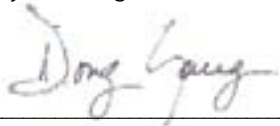
CERTIFICATION STATEMENT

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.

Concord™ 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*):*

4HP18LT24P	4HP16LT36P	4HP14L18P-2	4HP14L36P-2	4HP14L60P-2
4HP18LT36P	4HP16LT48P	4HP14L24P-2	4HP14L42P-2	
4HP16LT24P	4HP16LT60P	4HP14L30P-2	4HP14L48P-2	

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, 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.

ALLIED
Air Enterprises Inc.
A Lennox International Inc. Company

Allied Air Enterprises Inc.
215 Metropolitan Drive
West Columbia, SC 29170
(800) 448-5872

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

FEDERAL TAX CREDITS FOR QUALIFIED ENERGY-EFFICIENT HVAC IMPROVEMENTS—RESIDENTIAL AIR CONDITIONER PRODUCT CATEGORY

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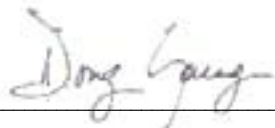
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Concord™ central air conditioners that achieve a minimum SEER of 16.00 and EER of 13.00 and meet federal standards for Qualified Energy Property (*provided such products are combined with the proper coil and/or furnace, as applicable*):*

4AC18LT24P	4AC16LT24P	4AC14L30P-2	4AC14L41P-2
4AC18LT36P	4AC14L18P-2	4AC14L36P-2	4AC14L47P-2
4AC18LT48P	4AC14L24P-2		

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FEDERAL TAX CREDITS FOR QUALIFIED ENERGY-EFFICIENT HVAC IMPROVEMENTS—RESIDENTIAL NATURAL GAS/PROPANE FURNACE, OIL FURNACE AND ADVANCED MAIN AIR CIRCULATING FAN PRODUCT CATEGORIES

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Concord™ 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.

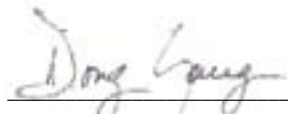
CG95CC040V12B*-.***	CG95CC100V20D*-.***	CG95TC080V20C*-.***	CG95TB080D16C
CG95CC060V14B*-.***	CG95TC040V12B*-.***	CG95TC100V20C*-.***	CG95TB100D20C
CG95CC080V16C*-.***	CG95TC060V14B*-.***	CG95TB040D12B	
CG95CC080V20C*-.***	CG95TC080V16C*-.***	CG95TB060D12B	

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.

CG80RC075V14BL	CG80TC050V12B	CG80TC100V20C	CG95CC125V20D
CG80RC100V14BL	CG80TC075V14B	CG80TC125V20C	CG95TC125V20C
CG80RC125V20CL	CG80TC100V14B	CG80TC150V20D	CG95UC125V20D

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