

Allied Air 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.

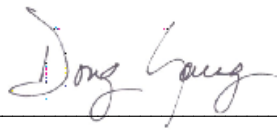
CERTIFICATION STATEMENT

Pursuant to this Certification Statement, 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.

Ducane™ Heating and Cooling Products 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.

**LII 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 Middle Class Tax Relief Act of 2010

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

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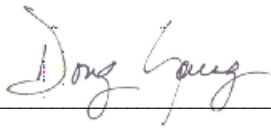
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Ducane™ Heating and Cooling Products central air conditioners that achieve a minimum SEER of 16.00 and EER of 13.00 and meet federal standards for Qualified Energy Property (*provided such products are combined with the proper coil and/or furnace, 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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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.

Ducane™ Heating and Cooling Products 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.

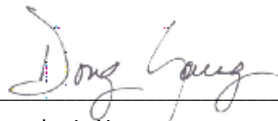
95G2UH045BV12	95G2DF110CV20	95G1DF110CE20	CG95TC080V20C*.*.*	95G1DF110CP20.*
95G2UH070BV12	95G1UH045BE12	CG95CC040V12B*.*.*	CG95TC100V20C*.*.*	95G1UH045BP08.*
95G2UH090CV12	95G1UH070BE12	CG95CC060V14B*.*.*	CG95TB040D12B	95G1UH045BP12.*
95G2UH090CV20	95G1UH090CE16	CG95CC080V16C*.*.*	CG95TB060D12B	95G1UH070BP12.*
95G2UH110CV20	95G1UH110CE20	CG95CC080V20C*.*.*	CG95TB080D16C	95G1UH090CP12.*
95G2UH135DV20	95G1UH135DE20	CG95CC100V20D*.*.*	CG95TB100D20C	95G1UH090CP16.*
95G2DF045BV12	95G1DF045BE12	CG95TC040V12B*.*.*	95G1DF045BP12.*	95G1UH110CP16.*
95G2DF070BV16	95G1DF070BE16	CG95TC060V14B*.*.*	95G1DF070BP12.*	95G1UH110CP20.*
95G2DF090CV20	95G1DF090CE16	CG95TC080V16C*.*.*	95G1DF090CP20.*	95G1UH135DP20.*

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.

95G2UH045BV12	95G1UH090CE16	80G1UH135DE20	CG95TC080V16C*.*.*	CG95CC125V20D
95G2UH070BV12	95G1UH110CE20	80G1DF045AE12	CG95TC080V20C*.*.*	CG95TC125V20C
95G2UH090CV12	95G1UH135DE20	80G1DF070BE12	CG95TC100V20C*.*.*	CG95UC125V20D
95G2UH090CV20	95G1DF045BE12	80G1DF090BE16	CG80RC075V14BL	MPGAV050B3
95G2UH110CV20	95G1DF070BE16	80G1DF110CE20	CG80RC100V14BL	MPGAV075B3
95G2UH135DV20	95G1DF090CE16	CG95CC040V12B*.*.*	CG80RC125V20CL	MPGAV100B4
95G2DF045BV12	95G1DF110CE20	CG95CC060V14B*.*.*	CG80TC050V12B	CMPEV075U3
95G2DF070BV16	80G1UH045AE12	CG95CC080V16C*.*.*	CG80TC075V14B	CMPEV100U4
95G2DF090CV20	80G1UH070BE12	CG95CC080V20C*.*.*	CG80TC100V14B	CMPEV125U5
95G2DF110CV20	80G1UH090BE16	CG95CC100V20D*.*.*	CG80TC100V20C	80G2UH070AV12.*
95G1UH045BE12	80G1UH090CE20	CG95TC040V12B*.*.*	CG80TC125V20C	80G2UH090BV16.*
95G1UH070BE12	80G1UH110CE20	CG95TC060V14B*.*.*	CG80TC150V20D	80G2UH110CV20.*

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