

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.

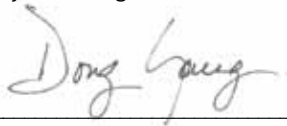
CERTIFICATION STATEMENT

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.

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.

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