

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.

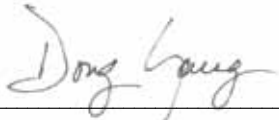
CERTIFICATION STATEMENT

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.

Armstrong Air™ 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*):*

4SHP18LT124P	4SHP16LT148P-2	4SHP14LE136P	4SHP14LE160P
4SHP18LT136P	4SHP16LT160P-2	4SHP14LE142P	2SHP14LE142P
4SHP16LT124P-2	4SHP14LE130P	4SHP14LE148P	2SHP14LE148P
4SHP16LT136P-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.

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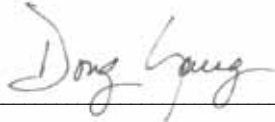
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Armstrong Air™ central air conditioners that achieve a minimum SEER of 16.00 and EER of 13.00 and meet federal standards for Qualified Energy Property (*provided such products are combined with the proper coil and/or furnace, as applicable*):*

4SCU18LT124P	4SCU16LT124P	4SCU14LE130P	4SCU14LE141P
4SCU18LT136P	4SCU14LE118P	4SCU14LE136P	4SCU14LE147P
4SCU18LT148P	4SCU14LE124P		

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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.

Armstrong Air™ 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.

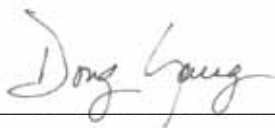
G2D95CT040V12B	G2D95CC080V16C	A95UH1D045B08*-*	A95UH1D135D20*-*	A96UHMV090C16S*-*
G2D95CT060V14B	G2D95CC080V20C	A95UH1D045B12*-*	A96DFMV070B12S*-*	A96UHMV090C20S*-*
G2D95CT080V16C	G2D95CC100V20D	A95UH1D070B12*-*	A96DFMV090C16S*-*	A96UHMV110C20S*-*
G2D95CT080V20C	A95DF1D045B12*-*	A95UH1D090C12*-*	A96DFMV090C20S*-*	A96UHMV135D20S*-*
G2D95CT100V20C	A95DF1D070B12*-*	A95UH1D090C16*-*	A96DFMV110C20S*-*	
G2D95CC040V12B	A95DF1D090C20*-*	A95UH1D110C16*-*	A96UHMV070B12S*-*	
G2D95CC060V14B	A95DF1D110C20*-*	A95UH1D110C20*-*	A96UHMV090C12S*-*	

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.

G2D80CR075V14BL-1	G2D80CT100V14B	G2D95CT125V20C	LHFR80C84/95V12	A80UH2V090B16*-*
G2D80CR100V14BL-1	G2D80CT100V20C	G2D95CU125V20D	A80DF2V070A12*-*	A80UH2V090B16L*-*
G2D80CR125V20CL-1	G2D80CT100V20CL	LUF80C57/72V12	A80DF2V090B16*-*	A80UH2V090C20*-*
G2D80CT050V12B	G2D80CT125V20C	LUF80C112/125V20	A80DF2V110C20*-*	A80UH2V110C20*-*
G2D80CT050V12BL	G2D80CT125V20CL	LBF80C112/125V20	A80UH2V070A12*-*	A80UH2V110C20L*-*
G2D80CT075V14B	G2D80CT150V20D	LBR80C112/125V20	A80UH2V070A12L*-*	A80UH2V135D20*-*
G2D80CT075V14BL	G2D95CC125V20D	LHF80C84/95V12	A80UH2V090B12*-*	

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.



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

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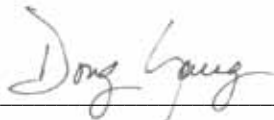
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Armstrong Air™ packaged systems that achieve a minimum SEER of 14.00 and EER of 12.00 and HSPF of 8.00 and meet federal standards for Qualified Energy Property (provided such products are combined with the proper coil and/or furnace, as applicable):*

PACKAGED GAS/ELECTRIC	PACKAGED HEAT PUMP	PACKAGED ELECTRIC/ELECTRIC
4PGE15E24068P	4PHP15E24P	4PCE15E24P
4PGE15E30068P	4PHP15E30P	4PCE15E30P
4PGE15E36090P	4PHP15E36P	4PCE15E36P
4PGE15E42083P	4PHP15E42P	4PCE15E42P
4PGE15E42110P	4PHP15E48P	
4PGE15E48083P		
4PGE15E48110P		
4PGE15E48138P		
4PGE15E60083P		
4PGE15E60110P		
4PGE15E60138P		

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