

Lennox Manufacturer Certification Statement Under American Recovery and Reinvestment Tax Act of 2012

FEDERAL TAX CREDITS FOR CONSUMER ENERGY EFFICIENCY— RESIDENTIAL SOLAR ENERGY SYSTEM PRODUCT CATEGORY

Taxpayers claiming a credit for Solar Energy Property should retain this Certification Statement for taxpayer records.

Under the federal residential solar electric property tax credit – Internal Revenue Code section 25D, the U.S. Internal Revenue Service (IRS) is implementing consumer tax credits for homeowners who make qualified improvements of Solar Energy Systems to their primary residences. Tax credits under this provision as most recently amended in the American Recovery and Reinvestment Tax Act of 2009 are effective for all qualified energy property systems installed from January 1, 2009 through December 31, 2021

CERTIFICATION STATEMENT

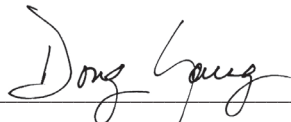
In a private letter ruling*, the IRS confirmed that a portion of the cost of Lennox' Solar Ready outdoor units may be allocated to the generation of solar energy when attached directly to SunSource solar modules and when both the outdoor unit and solar module(s) are installed during the same calendar year. Based on this private letter ruling, Lennox has determined that 30% of the retail cost of the outdoor unit qualifies for the Solar Tax Credit and would be eligible for the 30% tax credit. The result is that the actual Solar Tax Credit would equal 9% (30% of 30%) of the total retail cost of the outdoor unit. Each of the following products that are manufactured by Lennox constitutes Solar Electric Property and meets required standards to be considered eligible for this renewable energy personal tax credit as set forth by Section 25D of the Internal Revenue Code:

XC25
XC21
XC17

XP25
XP21
XP17

SL18XC1
SL18XP1

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.

*The IRS private letter ruling was addressed to one of our customers. This represents the IRS's position, as of the date of the ruling, with respect to the homeowner receiving the private letter ruling and may not be cited as precedent. Customers should consult their own tax advisor regarding their qualification for the Federal Solar Tax Credit in their particular circumstances.

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.



HOME COMFORT SYSTEMS
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