

AS INTEREST INCREASES IN WOOD BURNING STOVE AND FIREPLACE TAX CREDIT, THE IRS ULTIMATELY SHOULD PROVIDE MATERIALS TO ANSWER THE MOST COMMONLY ASKED QUESTIONS

Any program that involves IRS rules and tax forms creates anxiety in average Americans...even if the program offers significant financial advantages. Several Hearth manufacturers' have developed printed pieces for use by their dealers in answering the commonly asked questions about the tax credit for wood burning stove and fireplace purchases, installation, and any materials used for the safe and proper installation of the unit. Generally these printed pieces emphasize the basics such as that the credit only applies to installations in an existing principal residence, not rental property or secondary use vacation property. Some homeowners and dealers require clarification that this \$1500 tax credit is an aggregate amount available for varied energy efficient products covered by this program.

For example, if a consumer claims \$900 on a new stove or fireplace, the \$600 remains to purchase additional energy savings products in the same year. Consumers also seem to need further direction that they must retain the certification of qualification regarding the purchased product for their own records, but do not need to attach this certificate to their tax statement.

In all cases, inquiries regarding the IRS Tax Credit are being referred to the official website: www.irs.gov/pub/irs-drop/n-09-53



Gustave A. Larson Company

WHOLESALE HVAC AND REFRIGERATION

Lennox® Hearth Products Official Manufacturer's Certificate

Lennox Hearth Products (LHP) manufactures Lennox Country™ Collection, Elite™ Series, Merit™ Series and Dave Lennox Signature™ Collection biomass-burning stove products that qualify for a tax credit under the American Recovery and Reinvestment Act of 2009.*

LHP certifies that the following products, as biomass stoves, are "qualified energy property" as defined in section 5.01 of Internal Revenue Service Notice 2009-53:

Lennox Country Collection Pellet-Burning Stoves

Bella™ models Bella-B and Bella-BE
Winslow™ model PS40

Lennox Elite Series Pellet-Burning Stove

Montage™ model 32FS

Lennox Merit Series Pellet-Burning Stove

Cascade™ model Cascade

Lennox Country Collection Pellet-Burning Stove Insert

Winslow model PI40

Lennox Country Collection Wood-Burning Stoves

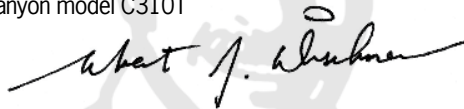
Striker™ models S160T and SA160T
Performer™ models SS210T and ST210S
Legacy™ model S260T
Canyon™ model ST310T

Lennox Country Collection Wood-Burning Stove Inserts

Striker models C160T, C160A and CA160
Performer models C210T, C210A and CA210
Legacy model C260T
Elite model E260T
Canyon model C310T

Dave Lennox Signature Collection EPA-certified Wood-Burning Built-In Stoves

Brentwood™ model Brentwood SP
Montecito™ model MONTE
Villa Vista™ model Villa Vista



Robert J. Dischner
Director of Marketing

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.

Issued June 22, 2009

*The 30% tax credit (up to \$1,500) is not an instant rebate or product discount. It is a tax credit provided by the IRS as part of the 2009 American Recovery and Reinvestment Act and is applicable when filing personal income taxes for the 2009 and/or 2010 tax years. Please consult with a tax advisor or the Internal Revenue Code for more information.

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Visit us at www.lennox.com, or contact us at 1-800-9-LENNOX.



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