UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of report (date of earliest event reported):
May 3, 2010

LENNOX INTERNATIONAL INC.
(Exact name of registrant as specified in its charter)

Delaware	001-15149	42-0991521
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

2140 Lake Park Blvd.
Richardson, Texas 75080
(Address of principal executive offices, including zip code)

Registrant's telephone number, including area code: **(972) 497-5000**

Not Applicable
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01 Regulation FD Disclosure.

In connection with the offering of debt securities contemplated by the Amendment (as defined below) and the preliminary prospectus supplement filed with the Securities and Exchange Commission (the "Commission") on the date hereof by Lennox International Inc. (the "Company"), the Company reiterates its 2010 guidance for adjusted earnings per share from continuing operations of $1.90-$2.30 and notes that any increase in interest expense associated with the offering is reflected in such guidance.

The information set forth under this Item 7.01 is furnished and is not deemed to be "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 and is not incorporated by reference in any filing under the Securities Act of 1933.

Item 8.01 Other Events.

Guarantor Financial Information

On May 3, 2010, Lennox International Inc. (the "Company") filed Post-Effective Amendment No. 1 (the "Amendment") to its Registration Statement on Form S-3 (Registration No. 333-155796) with the Securities and Exchange Commission (the "Commission"), pursuant to which the Company may, from time to time, offer debt securities that are unconditionally guaranteed by certain of its domestic subsidiaries. In connection therewith, the Company is filing this Current Report on Form 8-K to provide supplemental guarantor financial information pursuant to Rule 3-10 under Regulation S-X.

In particular, the Company is providing (1) an additional footnote, Note 27, "Condensed Consolidating Financial Statements," to the Company's audited consolidated financial statements as of December 31, 2009 and 2008 and for each of the fiscal years in the three-year period ended December 31, 2009, and (2) an additional footnote, Note 16, "Condensed Consolidating Financial Statements," to the Company's unaudited consolidated financial statements as of March 31, 2010 and December 31, 2009 and for the three months ended March 31, 2010 and 2009. The additional footnotes are filed as Exhibits 99.1 and 99.2 hereto, respectively, and are incorporated herein by reference.

Supplemental Information

In connection with the filing of the Amendment, the Company is also filing this Current Report on Form 8-K to disclose certain supplemental information and financial data (the "Supplemental Information") regarding the Company. The Supplemental Information is filed as Exhibit 99.3 hereto and is incorporated herein by reference.

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This Current Report on Form 8-K is being filed only for the purposes described herein. All other information in the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2009 (the "Form 10-K") and the Company's Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2010 (the "Form 10-Q") remains unchanged. This Current Report on Form 8-K does not modify or update the disclosures therein, nor does it reflect any subsequent information or events, other than the inclusion of the supplemental guarantor financial information. This Current Report on Form 8-K should be read in conjunction with the Form 10-K and the Form 10-Q and the Company's other filings with the Commission.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

EXHIBIT NUMBER	DESCRIPTION
23.1	Consent of KPMG LLP.
99.1	Updated historical financial information of Lennox International, Inc. and Subsidiaries as of December 31, 2009 and 2008 and for each of the fiscal years in the three-year period ended December 31, 2009.
99.2	Updated historical financial information of Lennox International, Inc. and Subsidiaries as of March 31, 2010 and December 31, 2009 and for the three months ended March 31, 2010 and 2009.
99.3	Supplemental Information.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

LENNOX INTERNATIONAL INC.

By: /s/ Roy A. Rumbough Jr.
Name: Roy A. Rumbough Jr.
Title: Vice President, Controller and Chief Accounting Officer

Dated: May 3, 2010

EXHIBIT 23.1

Consent of Independent Registered Public Accounting Firm

The Board of Directors
Lennox International Inc.:

We consent to the incorporation by reference in the registration statement (No. 333-155796) on Form S-3 of Lennox International Inc. and subsidiaries of our report dated February 18, 2010, except for note 27, which is as of May 3, 2010, with respect to the consolidated balance sheets of Lennox International Inc. and subsidiaries as of December 31, 2009 and 2008, and the related consolidated statements of operations, stockholders’ equity and comprehensive income (loss), and cash flows for each of the years the three year period ended December 31, 2009, and the related financial statement schedule, and the effectiveness of internal control over financial reporting as of December 31, 2009, included in this Current Report (Form 8-K) and the annual report on Form 10-K for the year ended December 31, 2009 of Lennox International Inc.

/s/ KPMG LLP

Dallas, Texas
May 3, 2010

EXHIBIT 99.1

Report of Independent Registered Public Accounting Firm

The Board of Directors and Stockholders
Lennox International Inc.:

We have audited the accompanying consolidated balance sheets of Lennox International Inc. and subsidiaries (the Company) as of December 31, 2009 and 2008, and the related consolidated statements of operations, stockholders' equity and comprehensive income (loss), and cash flows for each of the years in the three-year period ended December 31, 2009. In connection with our audits of the consolidated financial statements, we also have audited the financial statement schedule. We also have audited the Company's internal control over financial reporting as of December 31, 2009, based on criteria established in *Internal Control – Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Lennox International Inc.'s management is responsible for these consolidated financial statements, the financial statement schedule, for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying Management's Report on Internal Control Over Financial Reporting. Our responsibility is to express an opinion on these consolidated financial statements, the financial statement schedule and the effectiveness of the Company's internal control over financial reporting based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement and whether effective internal control over financial reporting was maintained in all material respects. Our audits of the consolidated financial statements included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audits also included performing such other procedures as we considered necessary in the circumstances. We believe that our audits provide a reasonable basis for our opinions.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Lennox International Inc. and subsidiaries as of December 31, 2009 and 2008, and the results of their operations and their cash flows for each of the years in the three-year period ended December 31, 2009, in conformity with U.S. generally accepted accounting principles. Also in our opinion, the related financial statement schedule, when considered in relation to the basic consolidated financial statements taken as a whole, present fairly, in all material respects, the information set forth therein. Also in our opinion, Lennox International Inc. maintained, in all material respects, effective internal control over financial reporting as of December 31, 2009, based on criteria established in *Internal Control – Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission.

/s/ KPMG LLP

Dallas, Texas
February 18, 2010, except for
note 27, which is as of May 3, 2010

27. Condensed Consolidating Financial Statements

The Company's senior unsecured notes are unconditionally guaranteed by certain of the Company's subsidiaries (the "Guarantor Subsidiaries") while they are not by other subsidiaries (the "Non-Guarantor Subsidiaries"). As results of these guarantee arrangements, we are required to present the following condensed consolidating financial statements.

The condensed consolidating financial statements reflect the investments in subsidiaries of the Company using the equity method of accounting. Intercompany account balances have been included in Accounts and Notes Receivable, Other (Current) Assets, Other Assets, net, Short-Term Debt, Accounts Payable, and Long-Term Debt line items of the Parent, Guarantor and Non-Guarantor balance sheets. The principal elimination entries eliminate investments in subsidiaries and intercompany balances and transactions.

Condensed consolidating financial statements of the Company, its Guarantor Subsidiaries and Non-Guarantor Subsidiaries, as of December 31, 2009 and 2008 and for each of the fiscal years of the three-year period ended December 31, 2009 are shown below:

CONDENSED CONSOLIDATING BALANCE SHEETS
As of December 31, 2009
(In millions)

	Parent	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Consolidating Entries and Eliminations	Consolidated
ASSETS					
CURRENT ASSETS:					
Cash and cash equivalents	$ 0.8	$ 6.6	$ 116.9	$ —	$ 124.3
Accounts and notes receivable, net	(975.0)	775.1	558.3	(1.4)	357.0
Inventories, net	—	139.4	113.7	(2.9)	250.2
Deferred income taxes	—	25.4	15.8	(6.3)	34.9
Other assets	12.2	19.1	64.2	(28.0)	67.5
Total current assets	(962.0)	965.6	868.9	(38.6)	833.9
PROPERTY, PLANT AND EQUIPMENT, net	—	207.8	121.8	—	329.6
GOODWILL	—	46.7	215.4	(4.7)	257.4
DEFERRED INCOME TAXES	—	67.3	21.2	(13.9)	74.6
OTHER ASSETS, net	1,905.1	371.4	41.5	(2,269.6)	48.4
TOTAL ASSETS	$ 943.1	$ 1,658.8	$ 1,268.8	$ (2,326.8)	$ 1,543.9
LIABILITIES AND STOCKHOLDERS' EQUITY					
CURRENT LIABILITIES:					
Short-term debt	$ 25.1	$ —	$ 2.5	$ (25.4)	$ 2.2
Current maturities of long-term debt	35.0	—	0.5	—	35.5
Accounts payable	7.9	115.4	122.7	(7.8)	238.2
Accrued expenses	5.1	192.5	125.5	(5.2)	317.9
Income taxes payable	(17.5)	(21.6)	43.2	(4.1)	—
Total current liabilities	55.6	286.3	294.4	(42.5)	593.8
LONG-TERM DEBT	176.5	98.8	117.4	(198.9)	193.8
POSTRETIREMENT BENEFITS, OTHER THAN PENSIONS	—	13.4	—	—	13.4
PENSIONS	—	56.3	10.5	(0.1)	66.7
OTHER LIABILITIES	2.6	50.9	32.9	(14.6)	71.8
Total liabilities	234.7	505.7	455.2	(256.1)	939.5
COMMITMENTS AND CONTINGENCIES					
TOTAL STOCKHOLDERS' EQUITY	708.4	1,153.1	813.6	(2,070.7)	604.4
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 943.1	$ 1,658.8	$ 1,268.8	$ (2,326.8)	$ 1,543.9

CONDENSED CONSOLIDATING STATEMENTS OF OPERATIONS
For the Year Ended December 31, 2009
(In millions)

	Parent	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Consolidating Entries and Eliminations	Consolidated
NET SALES	$ —	$ 1,939.1	$ 1,147.1	$ (238.7)	$ 2,847.5
COST OF GOODS SOLD	0.2	1,435.5	857.2	(238.8)	2,054.1
Gross profit	(0.2)	503.6	289.9	0.1	793.4
OPERATING EXPENSES:					
Selling, general and administrative expenses	—	458.3	191.8	0.1	650.2
(Gains) losses and other expenses, net	(6.7)	(0.7)	0.8	—	(6.6)
Restructuring charges	—	16.2	25.3	—	41.5
Impairment of assets	—	—	6.4	—	6.4
(Income) loss from equity method investments	(39.1)	5.4	(7.3)	33.7	(7.3)
Operational income from continuing operations	45.6	24.4	72.9	(33.7)	109.2
INTEREST (INCOME) EXPENSE, net	(0.8)	7.2	1.9	(0.1)	8.2
OTHER EXPENSE, net	—	—	0.1	—	0.1
Income from continuing operations before income taxes	46.4	17.2	70.9	(33.6)	100.9
PROVISION FOR INCOME TAXES	0.2	6.3	32.2	0.4	39.1
Income from continuing operations	46.2	10.9	38.7	(34.0)	61.8
Loss from discontinued operations	—	—	10.7	—	10.7
Net income	$ 46.2	$ 10.9	$ 28.0	$ (34.0)	$ 51.1

CONDENSED CONSOLIDATING STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2009
(In millions)

	Parent Company	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Consolidating Entries and Eliminations	Consolidated
CASH FLOWS FROM OPERATING ACTIVITIES:	$ 54.0	$ 87.0	$ 84.5	$ —	$ 225.5
CASH FLOWS FROM INVESTING ACTIVITIES:					
Proceeds from the disposal of property, plant and equipment	—	0.2	0.4	—	0.6
Purchases of property, plant and equipment	—	(48.3)	(10.5)	—	(58.8)
Proceeds from sale of businesses	—	1.1	8.9	—	10.0
Return of investment	—	—	0.9	—	0.9
Purchases of short-term investments	—	—	(16.9)	—	(16.9)
Proceeds from sales and maturities of short-term investments	—	—	50.2	—	50.2
Net cash provided by (used in) investing activities	—	(47.0)	33.0	—	(14.0)
CASH FLOWS FROM FINANCING ACTIVITIES:					
Short-term payments, net	—	—	(4.3)	—	(4.3)
Long-term payments	—	—	(1.7)	—	(1.7)
Revolver long-term payments, net	(183.3)	—	—	—	(183.3)
Proceeds from stock option exercises	9.4	—	—	—	9.4
Repurchases of common stock	(5.6)	—	—	—	(5.6)
Excess tax benefits related to share-based payments	4.9	—	—	—	4.9
Intercompany debt	21.0	(12.5)	(8.5)	—	—
Intercompany financing activity	126.5	(24.0)	(102.5)	—	—
Intercompany dividends	5.0	—	(5.0)	—	—
Cash dividends paid	(31.1)	—	—	—	(31.1)
Net cash used in financing activities	(53.2)	(36.5)	(122.0)	—	(211.7)
DECREASE IN CASH AND CASH EQUIVALENTS	0.8	3.5	(4.5)	—	(0.2)
EFFECT OF EXCHANGE RATES ON CASH AND CASH EQUIVALENTS	—	—	2.4	—	2.4
CASH AND CASH EQUIVALENTS, beginning of period	—	3.1	119.0	—	122.1
CASH AND CASH EQUIVALENTS, end of period	$ 0.8	$ 6.6	$ 116.9	$ —	$ 124.3

CONDENSED CONSOLIDATING BALANCE SHEETS
As of December 31, 2008
(In millions)

	Parent	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Consolidating Entries and Eliminations	Consolidated
			ASSETS		
CURRENT ASSETS:					
Cash and cash equivalents	$ —	$ 3.1	$ 119.0	$ —	$ 122.1
Short-term investments	—	—	33.4	—	33.4
Accounts and notes receivable, net	(848.6)	766.5	227.8	217.7	363.4
Inventories, net	—	177.2	123.1	(3.0)	297.3
Deferred income taxes	2.2	12.1	10.1	(0.2)	24.2
Other assets	38.1	21.2	43.2	(7.7)	94.8
Total current assets	(808.3)	980.1	556.6	206.8	935.2
PROPERTY, PLANT AND EQUIPMENT, net	—	199.6	129.8	—	329.4
GOODWILL	—	58.1	179.0	(4.8)	232.3
DEFERRED INCOME TAXES	12.1	97.2	15.1	(10.9)	113.5
OTHER ASSETS, net	1,867.4	316.1	49.3	(2,183.7)	49.1
TOTAL ASSETS	$ 1,071.2	$ 1,651.1	$ 929.8	$ (1,992.6)	$ 1,659.5
			LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES:					
Short-term debt	$ —	$ —	$ 7.5	$ (1.4)	$ 6.1
Current maturities of long-term debt	—	—	0.6	—	0.6
Accounts payable	8.0	125.4	(110.5)	211.2	234.1
Accrued expenses	37.1	149.7	144.8	(0.1)	331.5
Income taxes payable	(9.1)	(7.6)	28.5	(8.1)	3.7
Total current liabilities	36.0	267.5	70.9	201.6	576.0
LONG-TERM DEBT	394.8	93.2	109.2	(183.5)	413.7
POSTRETIREMENT BENEFITS, OTHER THAN PENSIONS	—	12.5	—	—	12.5
PENSIONS	—	99.8	7.9	—	107.7
OTHER LIABILITIES	2.7	62.3	37.0	(11.0)	91.0
Total liabilities	433.5	535.3	225.0	7.1	1,200.9
COMMITMENTS AND CONTINGENCIES					
TOTAL STOCKHOLDERS' EQUITY	637.7	1,115.8	704.8	(1,999.7)	458.6
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 1,071.2	$ 1,651.1	$ 929.8	$ (1,992.6)	$ 1,659.5

CONDENSED CONSOLIDATING STATEMENTS OF OPERATIONS
For the Year Ended December 31, 2008
(In millions)

	Parent	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Consolidating Entries and Eliminations	Consolidated
NET SALES	$ —	$ 2,193.6	$ 1,396.9	$ (149.4)	$ 3,441.1
COST OF GOODS SOLD	0.2	1,589.2	1,067.0	(149.8)	2,506.6
Gross profit	(0.2)	604.4	329.9	0.4	934.5
OPERATING EXPENSES:					
Selling, general and administrative expenses	—	477.0	209.9	—	686.9
Losses (gains) and other expenses, net	5.1	(5.9)	(1.0)	(0.1)	(1.9)
Restructuring charges	—	10.7	19.7	—	30.4
Impairment of assets	—	—	9.1	—	9.1
Income from equity method investments	(139.2)	(6.6)	(8.6)	145.8	(8.6)
Operational income from continuing operations	133.9	129.2	100.8	(145.3)	218.6
INTEREST EXPENSE, net	7.7	6.3	0.1	0.1	14.2
OTHER EXPENSE, net	—	—	0.1	—	0.1
Income from continuing operations before income taxes	126.2	122.9	100.6	(145.4)	204.3
(BENEFIT FROM) PROVISION FOR INCOME TAXES	(2.9)	43.6	39.6	0.2	80.5
Income from continuing operations	129.1	79.3	61.0	(145.6)	123.8
Loss from discontinued operations	—	—	1.0	—	1.0
Net income	$ 129.1	$ 79.3	$ 60.0	$ (145.6)	$ 122.8

CONDENSED CONSOLIDATING STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2008
(In millions)

	Parent Company	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Consolidating Entries and Eliminations	Consolidated
CASH FLOWS FROM OPERATING ACTIVITIES:	$ 5.5	$ 136.4	$ 41.3	$ —	$ 183.2
CASH FLOWS FROM INVESTING ACTIVITIES:					
Proceeds from the disposal of property, plant and equipment	—	1.1	4.7	—	5.8
Purchases of property, plant and equipment	(1.2)	(49.3)	(11.6)	—	(62.1)
Additional investments in affiliates	—	(3.1)	(1.6)	—	(4.7)
Purchases of short-term investments	—	—	(64.2)	—	(64.2)
Proceeds from sales and maturities of short-term investments	—	—	58.7	—	58.7
Net cash used in investing activities	(1.2)	(51.3)	(14.0)	—	(66.5)
CASH FLOWS FROM FINANCING ACTIVITIES:					
Short-term borrowings, net	—	—	1.4	—	1.4
Proceeds from capital lease	—	—	15.3	—	15.3
Long-term payments	(36.3)	—	(0.1)	—	(36.4)
Revolver long-term (payments) borrowings, net	213.5	—	—	—	213.5
Proceeds from stock option exercises	19.7	—	—	—	19.7
Payments of deferred financing costs	(0.3)	—	—	—	(0.3)
Repurchases of common stock	(323.8)	—	—	—	(323.8)
Excess tax benefits related to share-based payments	11.0	—	—	—	11.0
Intercompany debt	(5.8)	9.8	(4.0)	—	—
Intercompany activity	150.0	(145.5)	(4.5)	—	—
Intercompany dividends	—	41.5	(41.5)	—	—
Cash dividends paid	(32.4)	—	—	—	(32.4)
Net cash used in financing activities	(4.4)	(94.2)	(33.4)	—	(132.0)
DECREASE IN CASH AND CASH EQUIVALENTS	(0.1)	(9.1)	(6.1)	—	(15.3)
EFFECT OF EXCHANGE RATES ON CASH AND CASH EQUIVALENTS	—	—	(8.1)	—	(8.1)
CASH AND CASH EQUIVALENTS, beginning of period	0.1	12.2	133.2	—	145.5
CASH AND CASH EQUIVALENTS, end of period	$ —	$ 3.1	$ 119.0	$ —	$ 122.1

CONDENSED CONSOLIDATING STATEMENTS OF OPERATIONS
For the Year Ended December 31, 2007
(In millions)

	Parent	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Consolidating Entries and Eliminations	Consolidated
NET SALES	$ —	$ 2,451.7	$ 1,382.0	$ (142.0)	$ 3,691.7
COST OF GOODS SOLD	0.2	1,781.5	1,048.2	(142.1)	2,687.8
Gross profit	(0.2)	670.2	333.8	0.1	1,003.9
OPERATING EXPENSES:					
Selling, general and administrative expenses	—	520.4	210.8	(0.1)	731.1
Losses (gains) and other expenses, net	3.3	0.6	(10.6)	—	(6.7)
Restructuring charges	—	16.9	8.4	(0.1)	25.2
Income from equity method investments	(209.5)	(38.0)	(10.6)	247.5	(10.6)
Operational income from continuing operations	206.0	170.3	135.8	(247.2)	264.9
INTEREST EXPENSE, net	1.6	4.4	0.8	—	6.8
OTHER EXPENSE, net	—	—	0.7	—	0.7
Income from continuing operations before income taxes	204.4	165.9	134.3	(247.2)	257.4
(BENEFIT FROM) PROVISION FOR INCOME TAXES	(2.6)	41.8	52.5	—	91.7
Income from continuing operations	207.0	124.1	81.8	(247.2)	165.7
Income from discontinued operations	—	—	(3.3)	—	(3.3)
Net income	$ 207.0	$ 124.1	$ 85.1	$ (247.2)	$ 169.0

CONDENSED CONSOLIDATING STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2007
(In millions)

	Parent Company	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Consolidating Entries and Eliminations	Consolidated
CASH FLOWS FROM OPERATING ACTIVITIES:	$ 87.0	$ 172.6	$ (19.7)	$ —	$ 239.9
CASH FLOWS FROM INVESTING ACTIVITIES:					
Proceeds from the disposal of property, plant and equipment	—	0.3	0.5		0.8
Purchases of property, plant and equipment	(1.8)	(49.7)	(18.7)	—	(70.2)
Proceeds from sale of businesses	—	—	—	—	—
Additional investments in affiliates	—	—	(0.8)	—	(0.8)
Return of investment	—	—	—	—	—
Purchases of short-term investments	—	—	(42.5)	—	(42.5)
Proceeds from sales and maturities of short-term investments	—	—	15.1	—	15.1
Net cash used in investing activities	(1.8)	(49.4)	(46.4)	—	(97.6)
CASH FLOWS FROM FINANCING ACTIVITIES:					
Short-term borrowings, net	—	—	3.4	—	3.4
Long-term payments	(36.1)	—	—	—	(36.1)
Revolver long-term borrowings, net	131.0	—	—	—	131.0
Proceeds from stock option exercises	21.5	—	—	—	21.5
Payments of deferred financing costs	(1.8)	—	—	—	(1.8)
Repurchases of common stock	(253.6)	—	—	—	(253.6)
Excess tax benefits related to share-based payments	17.9	—		—	17.9
Intercompany debt	(4.4)	(0.3)	4.7	—	—
Intercompany financing activity	35.3	(122.3)	87.0		—
Cash dividends paid	(35.0)	—	—	—	(35.0)
Net cash (used in) provided by financing activities	(125.2)	(122.6)	95.1	—	(152.7)
DECREASE IN CASH AND CASH EQUIVALENTS	(40.0)	0.6	29.0	—	(10.4)
EFFECT OF EXCHANGE RATES ON CASH AND CASH EQUIVALENTS	—	—	11.6	—	11.6
CASH AND CASH EQUIVALENTS, beginning of period	40.1	11.6	92.6	—	144.3
CASH AND CASH EQUIVALENTS, end of period	$ 0.1	12.2	133.2	—	$ 145.5

16. Condensed Consolidating Financial Statements

The Company's senior unsecured notes are unconditionally guaranteed by certain of the Company's subsidiaries (the "Guarantor Subsidiaries") while they are not by other subsidiaries (the "Non-Guarantor Subsidiaries"). As results of these guarantee arrangements, we are required to present the following condensed consolidating financial statements.

The condensed consolidating financial statements reflect the investments in subsidiaries of the Company using the equity method of accounting. Intercompany account balances have been included in Accounts and Notes Receivable, Other (Current) Assets, Other Assets, net, Short-Term Debt, Accounts Payable, and Long-Term Debt line items of the Parent, Guarantor and Non-Guarantor balance sheets. The principal elimination entries eliminate investments in subsidiaries and intercompany balances and transactions.

Condensed consolidating financial statements of the Company, its Guarantor Subsidiaries and Non-Guarantor Subsidiaries as of March 31, 2010 and December 31, 2009 and for the three months ended March 31, 2010 and 2009 are shown below:

CONDENSED CONSOLIDATING BALANCE SHEETS
As of March 31, 2010
(In millions)

	Parent	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Consolidating Entries and Eliminations	Consolidated
ASSETS					
CURRENT ASSETS:					
Cash and cash equivalents	$ 0.4	$ 8.0	$ 54.6	$ —	$ 63.0
Restricted cash	—	—	25.1	—	25.1
Accounts and notes receivable, net	(936.4)	748.0	539.3	(1.4)	349.5
Inventories, net	—	200.9	128.4	(2.9)	326.4
Deferred income taxes	(0.5)	25.4	15.8	(6.4)	34.3
Other assets	12.7	25.9	61.9	(15.7)	84.8
Total current assets	(923.8)	1,008.2	825.1	(26.4)	883.1
PROPERTY, PLANT AND EQUIPMENT, net	—	207.3	119.4	—	326.7
GOODWILL	—	46.7	218.9	(4.7)	260.9
DEFERRED INCOME TAXES	(0.6)	64.7	19.3	(13.9)	69.5
OTHER ASSETS, net	1,898.6	383.9	43.4	(2,275.3)	50.6
TOTAL ASSETS	$ 974.2	$ 1,710.8	$ 1,226.1	$ (2,320.3)	$ 1,590.8
LIABILITIES AND STOCKHOLDERS' EQUITY					
CURRENT LIABILITIES:					
Short-term debt	$ 25.1	$ —	$ 4.5	$ (25.4)	$ 4.2
Current maturities of long-term debt	—	—	0.5	—	0.5
Accounts payable	8.4	164.1	121.3	(7.7)	286.1
Accrued expenses	4.9	195.7	90.5	(5.2)	285.9
Income taxes payable	(1.5)	(13.6)	6.9	8.2	—
Total current liabilities	36.9	346.2	223.7	(30.1)	576.7
LONG-TERM DEBT	269.5	96.2	121.6	(200.7)	286.6
POSTRETIREMENT BENEFITS, OTHER THAN PENSIONS	—	13.3	—	—	13.3
PENSIONS	—	58.6	9.7	0.1	68.4
OTHER LIABILITIES	3.8	53.0	33.3	(14.8)	75.3
Total liabilities	310.2	567.3	388.3	(245.5)	1,020.3
COMMITMENTS AND CONTINGENCIES					
TOTAL STOCKHOLDERS' EQUITY	664.0	1,143.5	837.8	(2,074.8)	570.5
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$974.2	$ 1,710.8	$ 1,226.1	$ (2,320.3)	$ 1,590.8

CONDENSED CONSOLIDATING STATEMENTS OF OPERATIONS
For the Three Months Ended March 31, 2010
(In millions)

	Parent	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Consolidating Entries and Eliminations	Consolidated
NET SALES	$ —	$ 429.4	$ 274.2	$ (59.5)	$ 644.1
COST OF GOODS SOLD	—	322.7	206.5	(59.4)	469.8
Gross profit	—	106.7	67.7	(0.1)	174.3
OPERATING EXPENSES:					
Selling, general and administrative expenses	—	116.4	52.6	(0.1)	168.9
Gains and other expenses, net	(0.2)	(0.1)	—	—	(0.3)
Restructuring charges	—	2.0	5.1	0.1	7.2
Loss (income) from equity method investments	4.8	2.9	(2.0)	(7.7)	(2.0)
Operational (loss) income from continuing operations	(4.6)	(14.5)	12.0	7.6	0.5
INTEREST (INCOME) EXPENSE, net	(0.3)	1.9	0.9	—	2.5
(Loss) income from continuing operations before income taxes	(4.3)	(16.4)	11.1	7.6	(2.0)
PROVISION FOR (BENEFIT FROM) INCOME TAXES	0.2	(5.0)	4.1	—	(0.7)
(Loss) income from continuing operations	(4.5)	(11.4)	7.0	7.6	(1.3)
Loss from discontinued operations	—	—	0.3	—	0.3
Net (loss) income	$ (4.5)	$ (11.4)	$ 6.7	$ 7.6	$ (1.6)

CONDENSED CONSOLIDATING STATEMENT OF CASH FLOWS
For the Three Months Ended March 31, 2010
(In millions)

	Parent Company	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Consolidating Entries and Eliminations	Consolidated
CASH FLOWS FROM OPERATING ACTIVITIES:	$ (53.0)	$ 32.4	$ (19.7)	$ —	$ (40.3)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchases of property, plant and equipment	—	(2.1)	(8.6)	—	(10.7)
Proceeds from sale of businesses	—	0.1	3.1	—	3.2
Acquisition of business	—	(6.7)	—	—	(6.7)
Restricted cash	—	—	(25.1)	—	(25.1)
Net cash used in investing activities	—	(8.7)	(30.6)	—	(39.3)
CASH FLOWS FROM FINANCING ACTIVITIES:					
Short-term borrowings, net	—	—	2.1	—	2.1
Long-term payments	(35.0)	—	(0.1)	—	(35.1)
Revolver long-term borrowings, net	93.0	—	—	—	93.0
Proceeds from stock option exercises	1.0	—	—	—	1.0
Repurchases of common stock	(39.4)	—	—	—	(39.4)
Excess tax benefits related to share-based payments	2.1	—	—	—	2.1
Intercompany debt	(0.8)	5.2	(4.4)	—	—
Intercompany financing activity	38.5	(27.5)	(11.0)	—	—
Intercompany investments	(7.9)	—	7.9	—	—
Intercompany dividends	9.0	—	(9.0)	—	—
Cash dividends paid	(7.9)	—	—	—	(7.9)
Net cash provided by (used in) financing activities	52.6	(22.3)	(14.5)	—	15.8
DECREASE IN CASH AND CASH EQUIVALENTS	(0.4)	1.4	(64.8)	—	(63.8)
EFFECT OF EXCHANGE RATES ON CASH AND CASH EQUIVALENTS	—	—	2.5	—	2.5
CASH AND CASH EQUIVALENTS, beginning of period	0.8	6.6	116.9	—	124.3
CASH AND CASH EQUIVALENTS, end of period	$ 0.4	$ 8.0	$ 54.6	$ —	$ 63.0

CONDENSED CONSOLIDATING BALANCE SHEETS
As of December 31, 2009
(In millions)

	Parent	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Consolidating Entries and Eliminations	Consolidated
ASSETS					
CURRENT ASSETS:					
Cash and cash equivalents	$ 0.8	$ 6.6	$ 116.9	$ —	$ 124.3
Accounts and notes receivable, net	(975.0)	775.1	558.3	(1.4)	357.0
Inventories, net	—	139.4	113.7	(2.9)	250.2
Deferred income taxes	—	25.4	15.8	(6.3)	34.9
Other assets	12.2	19.1	64.2	(28.0)	67.5
Total current assets	(962.0)	965.6	868.9	(38.6)	833.9
PROPERTY, PLANT AND EQUIPMENT, net	—	207.8	121.8	—	329.6
GOODWILL	—	46.7	215.4	(4.7)	257.4
DEFERRED INCOME TAXES	—	67.3	21.2	(13.9)	74.6
OTHER ASSETS, net	1,905.1	371.4	41.5	(2,269.6)	48.4
TOTAL ASSETS	$ 943.1	$ 1,658.8	$ 1,268.8	$ (2,326.8)	$ 1,543.9
LIABILITIES AND STOCKHOLDERS' EQUITY					
CURRENT LIABILITIES:					
Short-term debt	$ 25.1	$ —	$ 2.5	$ (25.4)	$ 2.2
Current maturities of long-term debt	35.0	—	0.5	—	35.5
Accounts payable	7.9	115.4	122.7	(7.8)	238.2
Accrued expenses	5.1	192.5	125.5	(5.2)	317.9
Income taxes payable	(17.5)	(21.6)	43.2	(4.1)	—
Total current liabilities	55.6	286.3	294.4	(42.5)	593.8
LONG-TERM DEBT	176.5	98.8	117.4	(198.9)	193.8
POSTRETIREMENT BENEFITS, OTHER THAN PENSIONS	—	13.4	—	—	13.4
PENSIONS	—	56.3	10.5	(0.1)	66.7
OTHER LIABILITIES	2.6	50.9	32.9	(14.6)	71.8
Total liabilities	234.7	505.7	455.2	(256.1)	939.5
COMMITMENTS AND CONTINGENCIES					
TOTAL STOCKHOLDERS' EQUITY	708.4	1,153.1	813.6	(2,070.7)	604.4
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 943.1	$ 1,658.8	$ 1,268.8	$ (2,326.8)	$ 1,543.9

CONDENSED CONSOLIDATING STATEMENTS OF OPERATIONS
For the Three Months Ended March 31, 2009
(In millions)

	Parent	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Consolidating Entries and Eliminations	Consolidated
NET SALES	$ —	$ 399.7	$ 231.8	$ (50.9)	$ 580.6
COST OF GOODS SOLD	—	309.4	184.7	(51.4)	442.7
Gross profit	—	90.3	47.1	0.5	137.9
OPERATING EXPENSES:					
Selling, general and administrative expenses	—	111.3	43.8	—	155.1
(Gains) losses and other expenses, net	(2.6)	(0.1)	1.8	—	(0.9)
Restructuring charges	—	7.3	4.0	(0.1)	11.2
(Loss) income from equity method investments	30.1	9.7	(1.3)	(39.8)	(1.3)
Operational loss from continuing operations	(27.5)	(37.9)	(1.2)	40.4	(26.2)
INTEREST (INCOME) EXPENSE, net	(0.3)	2.3	(0.1)	—	1.9
Loss from continuing operations before income taxes	(27.2)	(40.2)	(1.1)	40.4	(28.1)
PROVISION FOR (BENEFIT FROM) INCOME TAXES	1.1	(11.3)	(0.2)	—	(10.4)
Loss from continuing operations	(28.3)	(28.9)	(0.9)	40.4	(17.7)
Loss from discontinued operations	—	—	0.4	—	0.4
Net loss	$ (28.3)	$ (28.9)	$ (1.3)	$ 40.4	$ (18.1)

CONDENSED CONSOLIDATING STATEMENT OF CASH FLOWS
For the Three Months Ended March 31, 2009
(In millions)

	Parent Company	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Consolidating Entries and Eliminations	Consolidated
CASH FLOWS FROM OPERATING ACTIVITIES:	$ 42.7	$ (1.4)	$ (25.0)	$ —	$ 16.3
CASH FLOWS FROM INVESTING ACTIVITIES:					
Proceeds from the disposal of property, plant and equipment	—	—	0.1	—	0.1
Purchases of property, plant and equipment		(8.2)	(1.7)		(9.9)
Proceeds from sale of businesses	—	0.5	—	—	0.5
Purchases of short-term investments	—	—	(9.1)	—	(9.1)
Proceeds from sales and maturities of short-term investments	—	—	10.2	—	10.2
Net cash provided by (used in) investing activities	—	(7.7)	(0.5)	—	(8.2)
CASH FLOWS FROM FINANCING ACTIVITIES:					
Short-term borrowings, net			2.2		2.2
Long-term payments	—		(1.2)		(1.2)
Revolver long-term payments, net	(16.3)				(16.3)
Proceeds from stock option exercises	0.6	—	—	—	0.6
Repurchases of common stock	(2.6)	—	—	—	(2.6)
Excess tax benefits related to share-based payments	(0.3)	—	—	—	(0.3)
Intercompany debt	16.8	8.7	(25.5)	—	—
Intercompany financing activity	(37.8)	10.9	26.9	—	—
Intercompany dividends	5.0		(5.0)	—	—
Cash dividends paid	(7.7)	—	—	—	(7.7)
Net cash used in financing activities	(42.3)	19.6	(2.6)	—	(25.3)
DECREASE IN CASH AND CASH EQUIVALENTS	0.4	10.5	(28.1)	—	(17.2)
EFFECT OF EXCHANGE RATES ON CASH AND CASH EQUIVALENTS	—	—	(3.0)	—	(3.0)
CASH AND CASH EQUIVALENTS, beginning of period	—	3.1	119.0	—	122.1
CASH AND CASH EQUIVALENTS, end of period	$ 0.4	$ 13.6	$ 87.9	$ —	$ 101.9

Unless otherwise indicated or unless the context requires otherwise, all references herein to “we,” “us,” “our,” “the Company” or “Lennox” mean Lennox International Inc. and its direct and indirect subsidiaries on a consolidated basis.

The company

Through our subsidiaries, we are a leading global provider of climate control solutions. We design, manufacture and market a broad range of products for the heating, ventilation, air conditioning and refrigeration (“HVACR”) markets. We believe that we are an industry leader known for innovation, quality and reliability. Our products and services are sold through multiple distribution channels under well-established brand names, including “Lennox,” “Armstrong Air,” “Ducane,” “Bohn,” “Larkin,” “Advanced Distributor Products” and “Service Experts.”

We had net sales of approximately $2.8 billion in 2009. We serve residential customers, which accounted for approximately 60% of our 2009 net sales (including approximately 80% of the net sales of our service experts segment), and commercial customers, which accounted for approximately 40% of our 2009 net sales. In 2009, approximately 70% of our net sales were attributable to replacement business, and approximately 30% were attributable to new construction.

Approximately 85%, 8%, and 7% of our 2009 net sales were to the Americas, Europe and Asia Pacific, respectively. In this regard, approximately 70% and 30% of the net sales of our commercial heating and cooling segment were to the Americas and Europe, respectively, and approximately 45%, 38% and 17% of the net sales of our refrigeration segment were to the Americas, Asia Pacific and Europe, respectively.

Shown below are our four business segments, the key products and brand names within each segment and 2009 net sales by segment.

Segment	Products/Services	Brand Names	2009 Net Sales (in millions)
Residential Heating & Cooling	Furnaces, air conditioners, heat pumps, packaged heating and cooling systems, indoor air quality equipment, pre-fabricated fireplaces, freestanding stoves	Lennox, Armstrong Air, Ducane, Aire-Flo, AirEase, Concord, Magic-Pak, Advanced Distributor Products, Superior, Country Stoves, Security Chimneys	$1,293.5
Commercial Heating & Cooling	Unitary heating and air conditioning equipment, applied systems	Lennox, Allied Commercial	594.6
Service Experts	Sales, installation and service of residential and light commercial heating and cooling equipment	Service Experts, various individual service center names	535.4
Refrigeration	Condensing units, unit coolers, fluid coolers, air cooled condensers, air handlers, process chillers	Heatcraft Worldwide Refrigeration, Bohn, Larkin, Climate Control, Chandler Refrigeration, Friga-Bohn, HK Refrigeration, Hyfra, Kirby, Frigus-Bohn	512.7
Eliminations			(88.7)
		Total	$ 2,847.5

We were founded in 1895 in Marshalltown, Iowa when Dave Lennox, the owner of a machine repair business for the railroads, successfully developed and patented a riveted steel coal-fired furnace, which was substantially more durable than the cast iron furnaces used at that time. Manufacturing these furnaces grew into a significant business and was diverting the Lennox Machine Shop from its core focus. As a result, in 1904, a group of investors headed by D.W. Norris bought the furnace business and named it the Lennox Furnace Company. We reincorporated as a Delaware corporation in 1991 and completed an initial public offering of our common stock in 1999.

Our executive offices are located at 2140 Lake Park Boulevard, Richardson, Texas 75080, and our telephone number is (972) 497-5000. Our website is located at www.lennoxinternational.com. Information on or accessible through our website is not part of, or incorporated by reference into, this Current Report on Form 8-K.

Recent developments

On April 27, 2010, we reported financial results for the first quarter of 2010.

Revenue for the first quarter was $644 million, up 11% from the prior-year quarter. Foreign exchange had a positive impact of 5 points in the first quarter. Volume was higher and price/mix was down slightly from the year-ago quarter.

Gross profit for the first quarter was $174 million, up 26% from $138 million in the prior-year quarter. Gross margin was 27.1% compared to 23.8% in the prior-year quarter, up 3.3%. Gross margin benefited primarily from higher volume, lower component and commodity costs, and savings from restructuring and productivity initiatives.

On a GAAP basis, loss from continuing operations for the first quarter was $1.3 million, or $0.02 diluted loss per share, compared to $17.7 million loss from continuing operations, or $0.32 diluted loss per share in the prior-year quarter.

In the first quarter, the company had a loss from discontinued operations of $0.3 million after-tax, or $0.01 diluted loss per share, related to exiting the business of certain Service Experts service centers.

Net cash used in operations in the first quarter was $40 million compared to net cash provided by operations of $16 million in the prior-year quarter. The company invested $11 million in capital assets in the first quarter.

For additional information, see the financial statements and related notes and “Management’s Discussion and Analysis of Financial Condition and Results of Operations” included in our Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2010.

Supplemental Financial Information

The following historical consolidated financial data should be read in conjunction with the company's financial statements and related notes and "Management's Discussion and Analysis of Financial Condition and Results of Operations" included in the company's Annual Report on Form 10-K for the fiscal year ended December 31, 2009 and our Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2010.

	Fiscal Year Ended December 31,					Three Months Ended March 31,		Year over Year Difference
(dollars in millions)	2005	2006	2007	2008	2009	2009	2010	
Earnings before interest and taxes	$ 217.0	$ 256.3	$ 276.9	$ 263.3	$ 164.5	$ (17.7)	$ 7.8	$25.5
Special product quality adjustment	—	—	(16.9)	—	18.3	—	—	—
Items in gains and other expenses, net that are excluded from segment profit	(33.5)	20.3	3.7	5.2	(10.9)	(2.7)	0.1	2.8
Impairment of assets	—	—	—	9.1	6.4	—	—	—
Restructuring charges	2.4	13.3	25.2	30.4	41.5	11.2	7.2	(4.0)
Other expenses, net	0.3	0.5	0.7	0.1	0.1	—	—	—
Interest expense, net	15.4	4.4	6.8	14.2	8.2	1.9	2.5	0.6
Income (loss) from continuing operations before income taxes	$ 232.4	$ 217.8	$ 257.4	$ 204.3	$ 100.9	$ (28.1)	$ (2.0)	$26.1

	Fiscal Year Ended December 31,					Three Months Ended March 31,		Year over Year Difference
(dollars in millions)	2005	2006	2007	2008	2009	2009	2010	
Earnings before interest and taxes	$ 217.0	$ 256.3	$ 276.9	$ 263.3	$ 164.5	$ (17.7)	$ 7.8	$25.5
Depreciation and amortization expense	37.3	44.2	48.7	50.6	52.9	12.8	12.9	0.1
EBITDA	$ 254.3	$ 300.5	$ 325.6	$ 313.9	$ 217.4	$ (4.9)	$ 20.7	$25.6

	Fiscal Year Ended December 31,					Three Months Ended March 31,		Year over Year Difference
(dollars in millions)	2005	2006	2007	2008	2009	2009	2010	
Earnings before interest and taxes	$ 217.0	$ 256.3	$ 276.9	$ 263.3	$ 164.5	$ (17.7)	$ 7.8	$25.5
Net sales	$3,352.5	$3,662.1	$3,691.7	$3,441.1	$2,847.5	$580.6	$644.1	11%(1)
EBIT return on sales	6.5%	7.0%	7.5%	7.7%	5.8%	-3.0%	1.2%	4.2%

(1) Foreign exchange had a positive impact of 5 points on net sales. Excluding this positive impact, the net sales variance is 6%

(dollars in millions)	Fiscal Year Ended December 31, 2005	2006	2007	2008	2009	Three Months Ended March 31, 2009	2010	Year over Year Difference
Net cash provided by (used in) operating activities	$228.7	$200.7	$239.9	$183.2	$225.5	$ 16.3	$(40.3)	$(56.6)
Purchase of property, plant and equipment	(63.3)	(74.8)	(70.2)	(62.1)	(58.8)	(9.9)	(10.7)	(0.8)
Free cash flow	$165.4	$125.9	$169.7	$121.1	$166.7	$ 6.4	$(51.0)	$(57.4)

(dollars in millions)	Fiscal Year Ended December 31, 2005	2006	2007	2008	2009	Three Months Ended March 31, 2009	2010	Year over Year Difference
Free cash flow	$165.4	$125.9	$169.7	$121.1	$166.7	$ 6.4	$(51.0)	$(57.4)
Net income (loss)	$150.7	$166.0	$169.0	$122.8	$ 51.1	$(18.1)	$ (1.6)	$ 16.5
Free cash flow as a % of net income (loss)	110%	76%	100%	99%	326%	NM	NM	NM

(dollars in millions)	Three Months Ended March 31, 2009	2010	Year over Year Difference
Loss per share from continuing operations	$(0.32)	$(0.02)	$ 0.30
Restructuring charges	$ 0.14	$ 0.08	$(0.06)
Net change in unrealized gains on open future contracts	(0.04)	—	0.04
Adjusted (loss) earnings per share from continuing operations — diluted	$(0.22)	$ 0.06	$ 0.28