

November 22, 2023

Joseph Reitmeier
Chief Financial Officer
Lennox International Inc.
2140 Lake Park Blvd.
Richardson, TX 75080

International Inc.

Fiscal Year Ended December 31, 2022
2023

Re: Lennox

Form 10-K For

Filed February 21,

File No. 001-15149

Dear Joseph Reitmeier:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Technology