



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

January 22, 2007

Ms. Susan K. Carter  
Chief Financial Officer  
Lennox International Inc.  
2140 Lake Park Blvd.  
Richardson, Texas 75080

**RE: Form 10-K for the Fiscal Year ended December 31, 2005  
Forms 10-Q for the Fiscal Quarters ended March 31, 2006, June 30,  
2006 and September 30, 2006  
File No. 1-15149**

Dear Ms. Carter:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Gus Rodriguez, Staff Accountant, at (202) 551-3752 or, in his absence, to the Nudrat Salik, Staff Accountant, at (202) 551-3692.

Sincerely,

Rufus Decker  
Accounting Branch Chief