

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(D) OF
THE SECURITIES EXCHANGE ACT OF 1934

Date of Report: May 20, 2002

LENNOX INTERNATIONAL INC.

Incorporated pursuant to the Laws of the State of DELAWARE

Commission File Number
001-15149

Internal Revenue Service Employer
Identification No. 42-0991521

2140 Lake Park Blvd., Richardson, Texas 75080
(972) 497-5000

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Item 4. Changes in Registrant's Certifying Accountant

As recommended by Lennox' Audit Committee, on May 20, 2002, Lennox' Board of Directors approved the dismissal of Arthur Andersen LLP ("Andersen") as Lennox' independent auditors and the appointment of KPMG LLP to serve as Lennox' independent public accountants for the year ending December 31, 2002. The change in auditors is effective immediately.

Andersen's reports on Lennox' consolidated financial statements for each of the years ended December 31, 2001 and 2000 did not contain an adverse opinion or disclaimer of opinion, nor were such reports qualified or modified as to uncertainty, audit scope or accounting principles.

During the years ended December 31, 2001 and 2000 and through the date of this Form 8-K, there were no disagreements with Andersen on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to Andersen's satisfaction, would have caused them to make reference to the subject matter in connection with their report of Lennox' consolidated financial statements for such years; and there were no reportable events, as listed in Item 304(a)(1)(v) of Regulation S-K.

Lennox provided Andersen with a copy of the foregoing disclosures. Attached as Exhibit 16 is a copy of Andersen's letter, dated May 22, 2002, stating its agreement with such statements.

During Lennox' two most recent fiscal years and through the date of this Form 8-K, Lennox did not consult KPMG LLP with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on Lennox' consolidated financial statements, or any other matters or reportable events listed in Items 304(a)(2)(i) and (ii) of Regulation S-K.

Item 7. Financial Statements and Exhibits.

(c) Exhibits

- 16 Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated May 22, 2002
- 99.1 Press release issued by the Company dated May 20, 2002.

SIGNATURE

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.

Dated: May 22, 2002

By: _____/s/_____

Carl E. Edwards, Jr.

Executive Vice President

Posted May 20, 2002

Lennox International appoints KPMG LLP as independent auditor

(DALLAS, TX - May 20, 2002) - Lennox International Inc. (NYSE: LII) today announced its board of directors has appointed KPMG LLP as the company's independent public accountants for the fiscal year ending December 31, 2002.

Prior to the appointment of KPMG LLP, Arthur Andersen LLP had served as the company's independent public accountants. In light of the uncertainty surrounding Arthur Andersen LLP, LII's board of directors believes this change is in the best interest of the company.

A Fortune 500 company operating in over 70 countries, Lennox International Inc. is a global leader in the heating, ventilation, air conditioning, and refrigeration markets. Lennox International stock is traded on the New York Stock Exchange under the symbol "LII." Additional information is available at: www.lennoxinternational.com or by contacting Bill Moltner, vice president, investor relations, at 972-497-6670.

Arthur Andersen LLP
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Dallas TX 75202-3799

Tel 214 741 8300

www.andersen.com

Office of the Chief Accountant
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

May 22, 2002

Gentlemen:

We have read the first four paragraphs of Item 4 as they relate to Arthur Andersen LLP included in the Form 8-K dated May 22, 2002, of Lennox International Inc. to be filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

ARTHUR ANDERSEN LLP

By /s/ Frederick W. Kraft
Frederick W. Kraft

cc:
Richard A. Smith
Lennox International Inc.