



**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): October 5, 2004

**LENNOX INTERNATIONAL INC.**

(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction  
of incorporation)

001-15149  
(Commission File Number)

42-0991521  
(IRS Employer Identification No.)

2140 Lake Park Blvd.  
Richardson, Texas  
(Address of principal executive offices)

75080  
(Zip Code)

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

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:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240-14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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### **Item 2.02. Results of Operations and Financial Condition.**

As more fully discussed below in Item 4.02, on October 5, 2004, Lennox International Inc. (the “Company”) issued a press release announcing that its previously issued financial statements for 2002 and 2003 should not be relied upon because of certain restatements that will be made to the financial statements for those years. In addition, the Company disclosed that it expects to file its Form 10-K for the year ended December 31, 2003 with the Securities and Exchange Commission within approximately 15 days and then subsequently file its Forms 10-Q for the quarter ended March 31, 2004 and the quarter ended June 30, 2004 as soon as is practical. The full text of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

### **Item 4.02. Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review.**

As previously disclosed, the Audit Committee of the Company’s Board of Directors has concluded its independent investigation into the accounting practices at the Company’s Service Experts operations in Canada. Based on the Audit Committee’s investigation, the Company determined yesterday it would adjust 2003 earnings, increasing net income by \$7.5 million from the \$76.8 million previously announced. In addition, the Company has determined that financial results for the first three quarters of 2003 will be restated. The Company has determined that earnings for each quarter of 2002 will be restated, reducing net income for the full year by \$15.1 million, including \$1.5 million in expense related to 2001 and \$4.9 million in expense related to years prior to 2001, which will appear as a charge to income in the first quarter of 2002. Because the adjustments related to 2001 are not material, the Company will not make adjustments to its 2001 financial statements.

Accordingly, on October 4, 2004, the Company determined that investors should no longer rely on the previously published financial statements for 2002 and 2003. The Company’s Audit Committee and officers and KPMG LLP have discussed these matters and determinations.

The full text of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference. In addition, this Current Report on Form 8-K and the press release contain statements intended as “forward-looking statements,” which are subject to the cautionary statements about forward-looking statements set forth in the Company’s press release.

### **Item 9.01. Financial Statements and Exhibits.**

#### **(c) Exhibits**

The following exhibit is filed herewith:

<u>EXHIBIT NUMBER</u>	<u>DESCRIPTION</u>
99.1	— Press release dated October 5, 2004.

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**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.

LENNOX INTERNATIONAL INC.

Date: October 5, 2004

By: /s/ KENNETH C. FERNANDEZ

Name: Kenneth C. Fernandez

Title: Associate General Counsel

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INDEX TO EXHIBITS

**EXHIBIT NUMBER**

**DESCRIPTION**

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99.1 — Press release dated October 5, 2004.

**Lennox International expects to file Form 10-K for 2003 in next 15 days**

(DALLAS, October 5, 2004) — Lennox International Inc. (NYSE: LII) announced today it expects to file its Form 10-K for 2003 with the Securities and Exchange Commission within approximately 15 days. The company will subsequently file its 10-Qs for the first and second quarters of 2004 as soon as is practical. LII had delayed these filings pending the determination of the appropriate treatment of adjustments to prior years' earnings, which resulted from an independent investigation conducted by the audit committee of the company's board of directors into the accounting practices at its Service Experts operations in Canada.

The company determined yesterday it would adjust 2003 earnings, increasing net income by \$7.5 million from the \$76.8 million previously announced. Financial results for the first three quarters of 2003 will be restated. The company will also restate earnings for each quarter of 2002, reducing net income for the full year by \$15.1 million, including \$1.5 million in expense related to 2001 and \$4.9 million in expense related to years prior to 2001 which will appear as a charge to income in the first quarter of 2002. Accordingly, investors should no longer rely on the previously published financial statements for 2002 and 2003. Because the adjustments related to 2001 are not material, no adjustments will be made to the 2001 statements. LII's audit committee and officers have discussed these matters and determinations with its current independent accountants.

These adjustments are consistent with the company's announcement on July 8, 2004 of an anticipated downward adjustment of \$7 million to cumulative earnings for the years 1999 through 2003. The company expects no further material adjustments pending completion of the filing process.

Operating in over 100 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](http://www.lennoxinternational.com) or by contacting Bill Moltner, vice president, investor relations, at 972-497-6670.

This news release contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. These statements are subject to numerous risks and uncertainties that could cause actual results to differ materially from such statements. For information concerning these risks and uncertainties, see LII's publicly available filings with the Securities and Exchange Commission. LII disclaims any intention or obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.