Ryan Francom   
CFO   
Siding and More Inc   
123 Anywhere Street   
Somewhere Ville, Best State 88889

1/1/2010

Bill Stevenson   
President   
Rain Gutters R Us   
123 Anywhere Street   
Somewhere Ville, Best State 88889

Dear Mr. Stevenson,

We hereby submit a letter of intent to purchase your business Rain Gutters R Us, its inventory and other assets. We envisage that the principal terms of the proposed transactions would be substantially as follows.

We would acquire Rain Gutters R Us including its facilities located at 123 Anywhere Street, its logo, brand, brand equity and customer lists. Furthermore, we would acquire all office and field equipment and inventory. As part of the deal, we would assume the current outstanding debt of $50,000.

As consideration for this, we would provide compensation of $400,000 as follows:

1. $50,000 deposit on execution of a purchase agreement
2. $100,000 after 15 day transfer period
3. Balance in equal payments paid monthly the first 6 months after closing

As part of this letter of intent, we would require that you cease shopping for other buyers for a period no less than 60 days to provide us time to complete due diligence and finalize the agreement. We would also require that you not disclose our intent to purchase until after the purchase agreement has been completed and we can issue a joint press release.

This letter is not an official purchase agreement. All of the terms and conditions of the proposed transaction would be stated in the Purchase Agreement, to be negotiated, agreed and executed by both parties.

If we are selected as a prospective buyer, we anticipate that from the selection date to the closing will take no more than 45 days.

Sincerely,

Ryan Francom