

**PHILLIP S. STENGER, Receiver**

*Enterprises Solutions, Inc.*  
4095 Embassy Drive, SE, Suite A  
Grand Rapids, MI 49546

April 3, 2006

Re: *Securities and Exchange Commission v. Enterprises Solutions, Inc., et al.*  
Case No. 00-cv-2685 (MGC) (S.D.N.Y.)

TO ALL ESI ELIGIBLE CLAIMANTS:

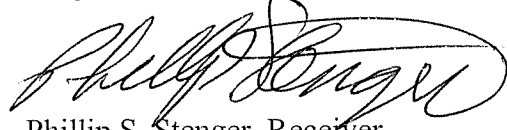
This letter will advise you of the current status of the ENTERPRISES SOLUTIONS, INC. receivership.

On July 21, 2003, Phillip S. Stenger was appointed "Receiver" over a Settlement Fund established by the Honorable Miriam Goldman Cedarbaum in the captioned Securities and Exchange Commission litigation. On May 5, 2005, Judge Cedarbaum adopted a Plan for determining those persons entitled to participate in the distribution of the Fund (the "Eligible Claimants").

The Receiver has completed the processing of Claimant Claim Forms and is ready to request that the Court authorize distribution of the Fund. However, two Investors have challenged the Plan approved by Judge Cedarbaum; no distribution can be made before these challenges are resolved by the Court.

The Receiver has petitioned the Court to dispose of these two claims and the Court has taken these matters under consideration. As soon as these matters are resolved, the Receiver will be in a position to petition the Court for authority to distribute the Fund among the Eligible Claimants.

Respectfully submitted,



Phillip S. Stenger, Receiver

Copy to:

The Honorable Miriam Goldman Cedarbaum  
Charles Stodghill  
Richard Jaszczak  
Kenneth A. Martin

Martin & Associates  
David H. Shor  
Judi Shor  
Service List