

PHILLIP S. STENGER
RECEIVER
ENTERPRISES SOLUTIONS, INC. DISGORGEMENT FUND

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Re: *Securities and Exchange Commission v. Enterprises Solutions, Inc., et al.*
U.S. District Court for the Southern District of New York (Case No. 00-civ-2685)

Dear Investor:

On April 6, 2000, the Securities and Exchange Commission ("SEC") filed a complaint against Enterprises Solutions, Inc. ("ESI"), Herbert S. Cannon, John A. Solomon and two relief defendants, alleging that the defendants violated U.S. securities laws (the "SEC Action")(the Honorable Miriam G. Cedarbaum presiding).

ESI was previously known as "American Casinos International, Inc." and traded under the trading symbol "ACII." In March 1999, ACII changed its name to Enterprises Solutions, Inc. and started trading under the trading symbol "EPSO." On November 18, 1999, ESI filed a registration statement with the SEC. On March 30, 2000, the SEC suspended trading in ESI's stock.

On June 6, 2001, Judge Cedarbaum issued her Opinion and Judgment in the SEC Action, finding that ESI's registration statement contained material omissions and that misstatements of fact were made in a March, 2000 press release and were posted on the ESI website. Judge Cedarbaum's order has resulted in the payment into the Court Registry by the defendant Cannon and relief defendants of \$1,100,000.00 in disgorgement of illicit profits and statutory penalties (the "Disgorgement Fund"). ***If you bought EPSO stock, you may be eligible for partial compensation from the Disgorgement Fund.***

On July 21, 2003, Judge Cedarbaum appointed me as the Receiver for the Disgorgement Fund. As Receiver, one of my responsibilities is to identify ESI investors and determine the amount and date of their investments. Ultimately, I will make a recommendation to Judge Cedarbaum for the distribution of the Disgorgement Fund to investors. A copy of the "*Order For Appointment of Receiver and Administration of Fund*" is enclosed with this letter.

Also enclosed is an Investor Response Form. If you bought ESI stock, you may be entitled to receive partial compensation from the Disgorgement Fund. This Investor Response Form will assist me in determining the value of each investor's claim and who is entitled to participate in distributions from the Disgorgement Fund. I request that you complete and return the Investor Response Form to the above address as rapidly as possible, and in any event within thirty (30) days of your receipt of this letter. The sooner the Investor Response Forms are received, the sooner the disbursements from the Disgorgement Fund may commence.

If you have any questions regarding the Investor Response Form or the ESI Receivership, please contact attorney Diana Stanford with Stenger & Stenger at the address and phone number above, or at Diana@stengerlaw.com. However, please note that Stenger & Stenger is a law firm representing the Receiver, and cannot give you legal or financial advice. Such advice must be sought from your personal attorney, accountant or other advisor. Likewise, information communicated by you to Stenger & Stenger is not confidential and will be utilized by the Receiver in administering the Receivership Estate, including the resolution of any claim you may have.

Very truly yours,
Phillip S. Stenger
Receiver for the ESI Disgorgement Fund