



Trusted Software for Gaming

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News Release

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ESI Delays Third Quarter 2007 Financial Results

BURNABY, B.C.- ESI Entertainment Systems Inc. ("ESI" or the "Company") (TSX: ESY) announced today that it is not in a position to report and file its third quarter 2007 financial results on January 14 as required.

The Company has been involved in an investigation by the United States Department of Justice related to its US-facing business prior to the passage of the Unlawful Internet Gaming Enforcement Act in 2006. In the past several months, substantially all of the Company's finance and accounting resources were devoted to the preparation of detailed financial request from the DOJ covering many financial years. Given the priority to this work, the unexpectedly large amount of effort expended to respond to the request and the Company's small accounting and finance resources, the Company has been unable to complete the work necessary to release its third quarter results on time. The Company's Audit Committee has been overseeing the interactions with the DOJ related to the request and approved the diversion of resources away from the third quarter results, believing it is in the best interest of the shareholders of the Company to resolve the DOJ matter as soon as possible.

ESI intends to file with securities regulators in Canada a notice of its default in filing its third quarter 2007 results on or before the 45th day after the end of the quarter, and will apply for an order preventing certain directors, executives and other designated insiders from trading in ESI securities.

ESI expects to be in a position to file its third quarter 2007 results within three weeks of today's date. Until it is able to report its third quarter 2007 results, ESI will issue updates every two weeks.

About ESI Entertainment Systems Inc.

ESI Entertainment Systems Inc. ("ESI") (TSX: ESY) provides products and services to the international gaming industry through its three principal subsidiaries, Citadel Commerce Corp., ESI Integrity Inc. and PlayLine Inc. ESI's products and services, which primarily consist of payment processing, transaction monitoring and turnkey gaming platforms, are deployed in the on-line and land based gaming markets.

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