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**SMART ENERGY SOLUTIONS' SIGNS DISTRIBUTION AGREEMENT
WITH DEXTERA U.K.**

Battery Brain Products to Be Carried in U.K. and Ireland

CLIFTON, NJ – (December 4th, 2006) – Smart Energy Solutions, Inc., (OTC Bulletin Board: SMGY), inventor and manufacturer of the innovative Battery Brain™ vehicle aftermarket device, announced today that it has signed a Distribution Agreement with Dextera U.K. The first order has been received and already shipped. Dextera U.K. is a U.K. based distributor and Internet marketer with a sister company in Italy, Dextera Sri, and other associates in Ireland, Germany and Denmark.

"Dextera U.K. is very excited about launching this brand new product into the U.K. and Irish markets. Battery Brain, with its concept of not being stranded, added safety and optional vehicle immobilization (preventing theft) are tremendous features that will be very much appreciated by British and Irish motorists," stated Peter G. Jeans, Managing Director of Dextera U.K.

"Smart Energy Solutions' is pleased that Dextera U.K. has decided to stock the Battery Brain line-up of automotive products. They will initially be establishing a presence in the U.K. and Ireland markets for Battery Brain including an Internet website for direct sales, www.batterybrain.co.uk," said Pete Mateja, CEO of Smart Energy Solutions, Inc. "They will enable us to establish a foothold in these international markets. "

Battery Brain™ is Smart Energy Solutions' flagship device that constantly monitors electrical discharge of the battery for nearly all kinds of vehicles including RV's, boats, autos, trucks, vans, commercial vehicles and personal watercraft. Should Battery Brain detect that the battery is losing sufficient charge to start the vehicle's engine, the device automatically disconnects the battery to preserve its starting power. One of the models, Battery Brain III, offers a built-in anti-theft feature.

About Smart Energy Solutions

Smart Energy Solutions, Inc. (OTC Bulletin Board: SMGY; Berlin: UBM.BE; Frankfurt: UBM.F) is the sole owner of the Battery Brain line of vehicle accessory products. The company is headquartered in Clifton, NJ, with operations in Zhuhai, China; Milan, Italy; Petach Tikva, Israel and Clifton, N.J. Visit www.smgy.net.

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Forward-Looking Statements:

This press release contains forward-looking statements, particularly as related to, among other things, Smart Energy Solution's future operations. The words or phrases "would be", "will allow", "intends to", "may result", "are expected to", "will continue", "anticipates", "expects", "estimate", "project", "indicate", "could", "potentially", "should", "believe", "considers" or similar expressions are intended to identify "forward-looking statements." Actual results could differ materially from those projected in the forward-looking statements as a result of a number of risks and uncertainties. Such forward-looking statements are based on current expectations, involve known and unknown risks, reliance on third parties, and other

factors that may cause Smart Energy Solution's actual results, performance or achievements, or developments in its industry, to differ materially from the anticipated results, performance or achievements expressed or implied by such forward-looking statements. Factors that could cause actual results to differ materially from anticipated results include risks and uncertainties related to our ability to generate any sales or positive revenues in the markets described above, general economic conditions and other factors that are detailed in Smart Energy Solution's Quarterly and Annual Reports and other documents Smart Energy Solution files with the Securities and Exchange Commission. Statements made herein are as of the date of this press release and should not be relied upon as of any subsequent date. The Company cautions readers not to place undue reliance on such statements. Smart Energy Solutions does not undertake, and specifically disclaims any obligation, to update any forward-looking statements to reflect occurrences, developments, unanticipated events or circumstances after the date of such statement. Actual results may differ materially from Smart Energy Solution's expectations and estimates.

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