

November 10, 2004

eAccess expects to pay its first annual cash dividend for the fiscal year ending March 2005

eAccess Board of Directors today approved the revision of its annual cash dividend forecast for the fiscal year ending March 31, 2005 (April 1, 2004 through March 31, 2005). This will be the first dividend since the establishment of the Company.

1 . Reasons for the Revision

In the interests of our shareholders, the Company wants to establish a healthy corporate dividend policy, as well as retaining an appreciable part of the average annual earnings for the Company's future growth and various protective purposes. Based on the current fiscal year's earnings per share (EPS) forecasts of 5,171.85 yen, the Company plans to payout 1,000 yen dividend per share for the year ending March 31, 2005.

2 . Revision of the Dividend Forecast

	(in yen)		
	As of September 30, 2004	As of March 31, 2005	Fiscal Year Ending March 31, 2005
Previous Forecasts – announced on May 17, 2004	0	0	0
Revised Forecasts	0	1,000	1,000
(Reference) Dividend paid for the year ended March 31, 2004	0	0	0

Based on the current fiscal year's EPS forecast of 5,171.85 yen, the estimated dividend payout ratio is 19.3%. Based on the closing share price of 85,000 yen on November 9, 2004, the estimated dividend yield is 1.18%.

(Note) The above forecasts are made based on the management's assumptions and beliefs in light of the information currently available to it. The Company cautions prospective investors that a number of important risks and uncertainties could cause actual results to differ materially from those discussed in the forecasts, and therefore prospective investors should not place undue reliance on them.

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