

February 10, 2005

## eAccess announces a commemorative dividend for the fiscal year ending March 2005

eAccess today announces the revision of its annual cash dividend forecast for the fiscal year ending March 31, 2005 (April 1, 2004 through March 31, 2005) from the previous announcement on November 10, 2004. The Company recommends to pay a commemorative dividend in addition to the currently planned annual dividend.

### 1 . Reasons for the Revision

In the interests of our shareholders, the Company hopes 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. In addition to the current planned annual dividend of 1,000 yen per share, the Company recommends to pay an additional 200 yen per share as commemorative dividend for the Tokyo Stock Exchange First Section listing and the recent net income upward revision.

### 2 . Revision of the Dividend Forecast

	As of September 30, 2004	As of March 31, 2005	Fiscal Year Ending March 31, 2005
Previous Forecasts – announced on November 10, 2004	0	1,000	1,000
Revised Forecasts	0	1,200 (including 200 yen commemorative dividend)	1,200 (including 200 yen commemorative dividend)
(Reference) Dividend paid for the year ended March 31, 2004	0	0	0

Based on the current fiscal year's EPS forecast of 5,888.31 yen, the estimated dividend payout ratio is 20.4%. Based on the closing share price of 102,000 yen on February 9, 2005, the estimated dividend yield is approximately 1.2%.

*(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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