

February 7, 2006

**eAccess revises full-year forecasts
for the fiscal year ending March 2006**

eAccess Ltd. (“eAccess”) today announces the revision of its full-year forecasts for the fiscal year ending March 2006 (April 1, 2005 through March 31, 2006) from the previous announcement on October 24, 2005.

1. Consolidated Financial Forecasts

(1) Revision of the Full-year Forecasts for the Fiscal Year Ending March 31, 2006 (April 1, 2005 through March 31, 2006).

(in million yen, %)

	Revenue	Operating Profit	Recurring Profit	Net Income
Previous Forecasts(A)	59,000	7,200	5,500	3,200
Revised Forecasts(B)	59,500	7,900	6,100	3,700
Change in amount (B-A)	500	700	600	500
Change in percentage	0.8	9.7	10.9	15.6
【Reference】				
Prior Year result (Fiscal year ended March 31, 2005)	-	-	-	-

*Earnings per share forecast for the fiscal year ending March 31, 2006 is 2,696.81 yen.

Consolidated financial statements are adopted from the mid-year period for the year ending March 31, 2006, since eMobile Ltd. increased its capital, and became a separate entity.

(2) Reasons for the Consolidated Financial Forecasts Revisions

Full-year consolidated revenue for the year ending March 31, 2006 was revised up from the previous forecasts by 500 million yen to 59,500 million yen. The churn rates were lower than our previous forecasts as a result of the successful retention effort towards the current subscribers. Full-year consolidated operating profit, recurring profit and net income for the year ending March 31, 2006 were revised up from the previous forecasts by 700 million yen to 7,900 million yen, 600 million yen to 6,100 million yen, and 500 million yen to 3,700 million yen, respectively, mainly due to the cost reduction of ADSL and AOL business synergy effect.

2. Non-consolidated Financial Forecasts

(1) Revision of the Full-year Non-consolidated Forecasts for the Fiscal Year Ending March 31, 2006 (April 1, 2005 through March 31, 2006).

(in million yen, %)

	Revenue	Operating Profit	Recurring Profit	Net Income
Previous Forecasts(A)	59,500	8,700	7,200	4,700
Revised Forecasts(B)	59,500	9,400	7,900	5,000
Change in amount (B-A)	0	700	700	300
Change in percentage	0	8.0	9.7	6.4
【Reference】				
Prior Year result (Fiscal year ended March 31, 2005)	57,907	9,309	8,068	9,352

*Earnings per share forecast for the fiscal year ending March 31, 2006 is 3,644.34 yen.

(2) Reasons for the Non-consolidated Financial Forecasts Revisions

Full-year non-consolidated revenue for the year ending March 31, 2006 was not revised from the previous forecasts of 59,500 million yen. Full-year non-consolidated operating profit, recurring profit and net income for the year ending March 31, 2006 were revised up from the previous forecasts by 700 million yen to 9,400 million yen, 700 million yen to 7,900 million yen, and 300 million yen to 5,000 million yen, respectively, mainly due to the cost reduction of ADSL and AOL business synergy effect.

(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.