

March 15, 2006

eAccess to revise up the annual dividend for the fiscal year ending March 2006

eAccess management plans to recommend to the Board of Directors to revise up the annual cash dividend forecast for the fiscal year ending March 31, 2006 (April 1, 2005 through March 31, 2006) from the previous announcement on May 12, 2005. The dividend payment recommendation is subject to the approval of our annual shareholders meeting in June 2006.

1. Reasons for the upward Revision

In the interests of our shareholders, the Company hopes to continue 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. The company plans to pay an annual cash dividend of 1,300 yen per share for the current fiscal year ending March 2006, an increase of 300 yen per share from the previous fiscal year. Thanks to the strong recovery of our ISP business and a recovery in the number of ADSL subscribers, the company's parent financial is expected to see further improvement. In addition to the improvement of the parent financials, the financing of our subsidiary eMobile is also performing better than our expectation.

2. Revision of the Dividend Forecast

(in yen)

	Interim	Year-end	Total Fiscal Year Ending March 31, 2006
Previous Forecasts – announced on May 12, 2005	0	1,000	1,000
Revised Forecasts	0	1,300	1,300
(Reference) Dividend paid for the year ended March 31, 2005	0	1,200 (including 200 yen commemorative dividend)	1,200 (including 200 yen commemorative dividend)

Based on the current fiscal year's EPS forecast (based on eAccess, Ltd. non-consolidated) of 3,644.34 yen, the estimated dividend payout ratio is 35.7%. Based on the closing share price of 85,300 yen on March 15, 2006, the estimated dividend yield is 1.52%.

(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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