

April 27, 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 February 7, 2006.

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)	59,500	7,900	6,100	3,700
Revised Forecasts(B)	60,300	9,300	7,500	5,000
Change in amount (B-A)	800	1,400	1,400	1,300
Change in percentage	1.3	17.7	23.0	35.1
<b>【Reference】</b>				
Prior Year result (Fiscal year ended March 31, 2005)	—	—	—	—

\*Earnings per share forecast for the fiscal year ending March 31, 2006 is 3,646.66 yen.

Consolidated financial statements were adopted from the mid-year period for the year ending March 31, 2006, since eMobile Ltd., a consolidated subsidiary, 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 800 million yen to 60,300 million yen. The churn rate was lower than our forecasts due to successful retention measures. Full-year consolidated operating profit was revised up from the previous forecasts by 1,400 million yen to 9,300 million yen, recurring profit was revised up by 1,400 million yen to 7,500 million yen, and net income was revised up by 1,300 million yen to 5,000 million yen. The upward revisions were mainly due to the margin contribution from revenue increase and the reduction in network related expenses, including NTT access charges.

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	9,400	7,900	5,000
Revised Forecasts(B)	60,300	10,800	9,300	6,300
Change in amount (B-A)	800	1,400	1,400	1,300
Change in percentage	1.3	14.9	17.7	26.0
<b>【Reference】</b>				
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 4,594.79 yen.

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

Full-year non-consolidated revenue was revised up from the previous forecasts by 800 million yen to 60,300 million yen, operating profit was revised up by 1,400 million yen to 10,800 million yen, recurring profit was revised up by 1,400 million yen to 9,300 million yen, and net income was revised up by 1,300 million yen to 6,300 million yen. The upward revisions were mainly due to the same reasons as described above in the consolidated financial forecasts revisions section.

*(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.*