

November 15, 2006

**eAccess revises full-year forecasts
for the fiscal year ending March 2007**

eAccess Ltd. ("eAccess") today announces the revision of its full-year forecasts for the fiscal year ending March 2007 (April 1, 2006 through March 31, 2007) from the previous announcement on May 11, 2006.

1. Consolidated Financial Forecasts

- (1) Revision of the Full-year Forecasts for the Fiscal Year Ending March 31, 2007 (April 1, 2006 through March 31, 2007).

(in million yen, %)

	Revenue	Operating Profit	Recurring Profit	Net Income
Previous Forecasts(A)	56,000	3,200	6,300	1,300
Revised Forecasts(B)	56,000	300	2,200	300
Change in amount (B-A)	0	3,500	4,100	1,600
Change in percentage	0	109.4	65.1	123.1
【Reference】				
Prior Year result (Fiscal year ended March 31, 2006)	60,353	9,375	7,531	5,020

*Earnings per share forecast for the fiscal year ending March 31, 2007 is 206.76 yen.

(2) Reasons for the Consolidated Financial Forecasts Revisions

Full-year consolidated operating profit was revised up to 300 million yen, 3,500 million yen up from the previous loss forecast of 3,200 million yen, recurring loss was revised up to 2,200 million yen, 4,100 million yen up from the previous forecast of 6,300 million yen, and net income was revised up to 300 million, 1,600 million yen up from the previous loss forecast of 1,300 million yen. The upward revisions were mainly due to cost reduction of the mobile network build-out and operating expenses resulted from the optimization of the nominal cell design of the network to provide mobile broadband services.

No change for the full-year non-consolidated financial forecasts for the year ending March 31, 2007 (April 1, 2006 through March 31, 2007).

(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.