

November 15, 2006

**eAccess announces mid-year results
for the fiscal year ending March 2007**

eAccess Ltd. ("eAccess") today announces its mid-year results for the fiscal year ending March 2007 (April 1, 2006 through September 30, 2006).

1. Non-consolidated Financial Results (April 1, 2006 through September 30, 2006).

(in million yen, %)

	Revenue	Operating Profit	Recurring Profit	Net Income
Current Mid-Year Results	28,253	6,462	5,813	3,464
Prior Mid-Year Results	30,351	3,988	3,216	2,643
Change in percentage	6.9	62.0	80.8	31.1

Operating profit, recurring profit and net income increased by 62.0%, 80.8% and 31.1% respectively compared to the prior mid-year results. This was mainly due to the cost saving from marketing and a reduction in the network related costs for the ADSL/ISP business. The prior mid-year results included 800 million yen operating expense of eMobile. As such, the simple year-on-year comparison may not be meaningful. On a normalized basis (adjusted for eMobile expenses in the previous year), operating profit and recurring profit for the current mid-year results increased by 34.5% and 44.2% respectively from the prior mid-year results. eMobile division has been spun off as a separate entity from the second half of the prior year, following the eMobile's increase in capitalization.

Revenue decreased by 6.9% compared to the prior mid-year results mainly due to a change in sales mix. The decline in revenue was in-line with expectations.

2. Consolidated Financial Results (April 1, 2006 through September 30, 2006).

(in million yen, %)

	Revenue	Operating Profit	Recurring Profit	Net Income
Current Mid-Year Results	28,253	3,902	2,398	1,897
Prior Mid-Year Results	30,351	3,954	3,077	2,502
Change in percentage	6.9	1.3	22.1	24.2

Consolidated operating profit was better than expectations. Thanks to the increase in ADSL/ISP business profitability as described above and a smaller than expected losses from eMobile. Consolidated operating profit margin for the current mid-year results increased to 13.8% from 13.0% for the prior mid-year results. Recurring profit and net income decreased by 22.1% and 24.2% respectively compared to the prior mid-year results due to 737 million yen commission expense incurred for the 220 billion yen commitment line for the loan arrangement for the mobile business.