

April 25, 2007

**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 November 15, 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	300	2,200	300
Revised Forecasts(B)	56,000	800	1,900	800
Change in amount (B-A)	0	500	300	500
Change in percentage	0	166.7	13.6	166.7
【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 549.55 yen.

(2) Reasons for the Consolidated Financial Forecasts Revisions

Full-year consolidated revenue for the year ending March 31, 2007 was in-line with the projection. Full-year consolidated operating profit was revised up to 800 million yen from the previous forecasts of 300 million yen, recurring loss was revised to 1,900 million yen from the previous forecasts of 2,200 million yen, and net income was revised up to 800 million yen from the previous forecasts of 300 million yen.

Although there was an increase in the mobile business related expenses, it was offset by the reduction in network related and other expenses in the ADSL/ISP business, which contributed to the upward revisions of the earnings.

2. Non-consolidated Financial Forecasts

(1) Revision of the Full-year Non-consolidated 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	10,900	9,700	5,400
Revised Forecasts(B)	56,000	12,400	11,200	6,500
Change in amount (B-A)	0	1,500	1,500	1,100
Change in percentage	0	13.8	15.5	20.4
【Reference】 Prior Year result (Fiscal year ended March 31, 2006)	60,353	10,888	9,388	6,334

*Earnings per share forecast for the fiscal year ending March 31, 2007 is 4,465.07 yen.

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

Full-year non-consolidated revenue was in-line with the projection. Operating profit was revised up to 12,400 million yen from the previous forecasts of 10,900 million yen, recurring profit was revised up to 11,200 million yen from the previous forecasts of 9,700 million yen, and net income was revised up to 6,500 million yen from the previous forecasts of 5,400 million yen. The upward revisions were mainly due to the reduction in network related and other expenses.

No change for the forecasts of dividends.

(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.