

May 14, 2007  
eAccess Ltd.  
(Code Number: 9427)

## **Notice Concerning Amendments to Articles of Incorporation**

The Board of Directors of eAccess Ltd. today resolved to propose the following amendments to the Articles of Incorporation at the eighth annual shareholders' meeting, which will be held on June 27, 2007:

### 1. Purpose of Amendments

- (1) Article 10 will be amended to explicitly expand its scope for the purpose of clarifying that the share handling regulations may provide for detailed procedures of exercise of shareholders' rights.
- (2) Article 43 will be amended by deleting the limitation of the decision-making body in the current provision for the purpose of enabling the shareholders meeting, in addition to the board meeting, to declare dividends or otherwise determine the distribution of surplus.

### 2. Proposed Amendments

Proposed amendments to the Articles of Incorporation are as attached hereto.

### 3. Dates

Date of the annual shareholders' meeting to resolve the amendments:  
Effective date of amendments:

June 27, 2007

June 27, 2007

(Exhibit)

Current Article	Proposed Amendment
<p style="text-align: center;"><b>CHAPTER II. SHARES</b></p> <p>Article 10. (Share Handling Regulations)</p> <p>The classes of share certificates to be issued by the Company, procedures relating to the entry and keeping of the shareholders' register and beneficial shareholders' register, the entry and keeping of lost share certificate register and stock option register and all other matters related to the shares and stock options and the amount of fees relating thereto shall be provided in the share handling regulations to be adopted by a resolution of the Board of Directors, unless otherwise provided by the law or the Articles of Incorporation.</p>	<p style="text-align: center;"><b>CHAPTER II. SHARES</b></p> <p>Article 10. (Share Handling Regulations)</p> <p>The classes of share certificates to be issued by the Company, procedures relating to the entry and keeping of the shareholders' register and beneficial shareholders' register, the entry and keeping of lost share certificate register and stock option register and all other matters related to the shares and stock options and the amount of fees relating thereto <u>and detailed procedures for exercise of shareholders' rights</u> shall be provided in the share handling regulations to be adopted by a resolution of the Board of Directors, unless otherwise provided by the law or the Articles of Incorporation.</p>
<p style="text-align: center;"><b>CHAPTER VI. ACCOUNTS</b></p> <p>Article 43. (Decision Making for Distribution of Surplus)</p> <p>The Company shall determine by a resolution of Board of Directors the matters set forth in each item of Article 459, Paragraph 1 of the Corporation Act, such as distribution of surplus etc., <u>not by a resolution of a shareholders meeting</u>, unless otherwise provided by applicable laws and regulations.</p>	<p style="text-align: center;"><b>CHAPTER VI. ACCOUNTS</b></p> <p>Article 43. (Decision Making for Distribution of Surplus)</p> <p>The Company shall determine by a resolution of Board of Directors the matters set forth in each item of Article 459, Paragraph 1 of the Corporation Act, such as distribution of surplus etc. unless otherwise provided by applicable laws and regulations.</p>