

August 8, 2007

**eAccess revises full-year forecasts  
for the fiscal year ending March 2008**

eAccess Ltd. (“eAccess”) today announces the revision of its full-year forecasts for the fiscal year ending March 2008 (April 1, 2007 through March 31, 2008) from the previous announcement on May 14, 2007.

1. Consolidated Financial Forecasts

- (1) Revision of the Full-year Forecasts for the Fiscal Year Ending March 31, 2008 (April 1, 2007 through March 31, 2008).

(in million yen, %)

	Revenue	Operating Profit	Recurring Profit	Net Income
Previous Forecasts(A)	63,000	2,000	10,500	7,300
Revised Forecasts(B)	62,200	3,300	9,100	5,900
Change in amount (B-A)	800	1,300	1,400	1,400
Change in percentage	1.3	65.0	13.3	19.2
<b>【Reference】</b> Prior Year result (Fiscal year ended March 31, 2007)	56,250	1,049	1,564	909

\*Earnings per share forecast for the fiscal year ending March 31, 2008 is 4,050.72 yen.

(2) Reasons for the Consolidated Financial Forecasts Revisions

Upward revisions of profit due to the reason described below:

- (a) Less than expected user acquisition costs and network related costs resulted from efficient deployment of base stations for eMobile which has become an equity method affiliated company from a consolidated subsidiary on May 31, 2007.
- (b) Operating costs related to the development of the application platforms, which is a part of the Device Business, are not expected to incur as planned as the Company decided to transfer this function to eMobile after revaluation of the business plan of the Device Business.

Full-year consolidated operating profit was revised up to 3,300 million yen from the previous forecasts of 2,000 million yen, recurring loss was revised to 9,100 million yen from the previous forecasts of 10,500 million yen, and net loss was revised to 5,900 million yen from the previous forecasts of 7,300 million yen.

Full-year consolidated revenue was revised down to 62,200 million yen from the previous forecasts of 63,000 million yen due to change in sales mix of eMobile

services during the period of consolidation until May 31, 2007; i.e. more than expected sales portion of data card, the unit price of which is lower than that of EM-ONE.

## 2. Non-consolidated Financial Forecasts

### (1) Revision of the Full-year Non-consolidated Forecasts for the Fiscal Year Ending March 31, 2008 (April 1, 2007 through March 31, 2008).

(in million yen, %)

	Revenue	Operating Profit	Recurring Profit	Net Income
Previous Forecasts(A)	60,700	6,700	5,600	5,400
Revised Forecasts(B)	60,700	7,600	6,500	6,000
Change in amount (B-A)	0	900	900	600
Change in percentage	0	13.4	16.1	11.1
<b>【Reference】</b> Prior Year result (Fiscal year ended March 31, 2007)	55,984	12,532	11,378	6,628

\*Earnings per share forecast for the fiscal year ending March 31, 2008 is 4,119.38 yen.

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

Full-year non-consolidated operating profit was revised up to 7,600 million yen from the previous forecasts of 6,700 million yen, recurring profit was revised up to 6,500 million yen from the previous forecasts of 5,600 million yen, and net income was revised up to 6,000 million yen from the previous forecasts of 5,400 million yen. The upward revisions were due to the reason described in previous section 1(2)(b) in the Consolidated Financial Forecasts.

Full-year non-consolidated revenue was in-line with the projection.

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.*