

October 29, 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 August 8, 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 (Loss)	Net Income (Loss)
Previous Forecasts(A)	62,200	3,300	- 9,100	- 5,900
Revised Forecasts(B)	63,500	6,100	- 7,300	- 5,100
Change in amount (B-A)	1,300	2,800	1,800	800
Change in percentage	2.1	84.8	19.8	13.6
【Reference】 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 - 3,497.01 yen.

(2) Reasons for the Consolidated Financial Forecasts Revisions

Full-year consolidated revenue was revised up to 63,500 million yen from the previous forecasts of 62,200 million yen due to more than expected acquisition of ADSL subscribers, higher ARPU (average monthly-revenue per user) and lower than expected churn rate. Full-year consolidated operating profit was revised up to 6,100 million yen from the previous forecasts of 3,300 million yen due to the margin contribution from revenue increase, cost reduction and revision in sales mix of mobile devices, and continuing cost reduction efforts. Full-year consolidated recurring loss was revised to 7,300 million yen from the previous forecasts of 9,100 million yen. Difference in amount revision from operating profit was due to an increase in interest expense from the previous forecasts. Full-year consolidated net loss was revised to 5,100 million yen from the previous forecasts of 5,900 million yen.

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	7,600	6,500	6,000
Revised Forecasts(B)	62,000	10,400	9,000	7,500
Change in amount (B-A)	1,300	2,800	2,500	1,500
Change in percentage	2.1	36.8	38.5	25.0
【Reference】 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 5,142.66 yen.

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

Full-year non-consolidated revenue was revised up to 62,000 million yen from the previous forecasts of 60,700 million yen due to more than expected acquisition of ADSL subscribers, higher ARPU (average monthly-revenue per user) and lower than expected churn rate. Full-year non-consolidated operating profit was revised up to 10,400 million yen from the previous forecasts of 7,600 million yen due to the margin contribution from revenue increase, cost reduction and revision in sales mix of mobile devices, and continuing cost reduction efforts. Full-year non-consolidated recurring profit was revised up to 9,000 million yen from the previous forecasts of 6,500 million yen. Difference in amount revision from operating profit was due to an increase in interest expense from the previous forecasts. Full-year non-consolidated net income was revised up to 7,500 million yen from the previous forecasts of 6,000 million yen.

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.