

November 13, 2007

Notice Regarding Purchase of the Company's Shares

(Purchase of Shares under the Articles of Incorporation

Pursuant to Article 165 Section 2 of the Companies Act)

eAccess Ltd. hereby announces that its Board of Directors, at the meeting of Board of Directors held on November 13, 2007, resolved that the Company would purchase the Company's shares in accordance with Article 156 of the Companies Act applicable pursuant to Article 165, section 3 of the said Law.

1. Purpose of the Share Purchase

The Company would, in accordance with Article 156 of the Companies Act applicable pursuant to Article 165, section 3 of the said Law, purchase the Company's share to increase financial flexibility under the Company's business environment.

2. Details of the Shares to be Purchased by the Company

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| (1) Type of shares acquired: | Common shares of eAccess Ltd. |
| (2) Maximum number of shares to be purchased | 50,000 shares (3.4% of total outstanding shares (excluding treasury shares)) |
| (3) Maximum amount of shares to be purchased | JPY 3,000 million |
| (4) Method of acquisition: | To be purchased at Tokyo Stock Exchange |
| (5) Acquisition period: | November 14, 2007 to June 30, 2008 |

(Reference) Total number of treasury shares as of October 30, 2007

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| Total number of outstanding shares (excluding treasury shares) | 1,458,525 shares |
| Total number of treasury shares: | 0 shares |