

December 14, 2007

Notice Regarding Execution of 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. announced that the Company purchased its shares in accordance with Article 156 of the Companies Act applicable pursuant to Article 165, section 3 of the said Law.

Details of the Shares Purchased by the Company

- | | |
|--------------------------------|--|
| (1) Type of shares acquired: | Common shares of eAccess Ltd. |
| (2) Number of shares purchased | 8,814 shares |
| (3) Amount of shares purchased | JPY 521,271,100 |
| (4) Method of acquisition: | Purchased at Tokyo Stock Exchange |
| (5) Acquisition period: | November 22, 2007 to November 30, 2007 |

Referential Information

Details of the shares to be purchased by the Company resolved by the Board of Directors at the meeting of Board of Directors held on November 13, 2007:

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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 |