

(Translation)

November 13, 2008

Dear Sirs:

Company Name: eAccess Ltd.
(Code Number: 9427, First Section of Tokyo Stock Exchange)
Name of Representative: Koji Fukata,
Representative Director and President
Contact Information: Hajime Yamanaka,
Managing Executive Director and Director of
Accounting
(Telephone Number: 03-3588-7200)

**Filing of Amendment to Tender Offer Registration Statement
and Amendments and Additions to Notice Regarding Commencement of Tender Offer for
Share Certificates, Etc. of ACCA Networks Co., Ltd., A Subsidiary of eAccess Ltd.**

On November 13, 2008, eAccess Ltd. (the "Tender Offeror" or the "Company") filed with the Director of the Kanto Local Finance Bureau, an Amendment to the Tender Offer Registration Statement pursuant to the provisions of Article 27-8, Paragraphs 1 and 2 of the Financial Instruments and Exchange Law concerning the acquisition by the Company of common shares and share warrants of ACCA Networks Co., Ltd. (the "Target Company") through a tender offer (the "Tender Offer"). For this reason, the Company hereby makes amendments and additions to the contents of the Public Notice of the Commencement of the Tender Offer dated October 30, 2008 and the "Notice Regarding Commencement of Tender Offer for Share Certificates, Etc. of ACCA Networks Co., Ltd., A Subsidiary of eAccess Ltd." dated October 29, 2008.

The amendments and additions shown below are based on the amendments made to the description of Contents of Business of the Company and the "Notice concerning Conclusion of Share Transfer Agreement on Change in Status (Transfer) of Subsidiary" and the "Summary of Financial and Business Results for the 3rd Quarter of the Fiscal Year ending in December 2008" disclosed by the Target Company. Therefore, there are no changes to Conditions, etc. of the Purchases as defined in Article 27-3, Paragraph 2, Item 1 of the Financial Instruments and Exchange Law.

Additions and Amendments

I. Amendments to the Public Notice of the Commencement of the Tender Offer Dated October 30, 2008

(Amended portions are underlined.)

(Before amendment)

5. Purposes, Contents of Business and Amount of Capital of Tender Offeror

<Omitted>

(2) Contents of Business

The Company's group comprises the Company, 2 consolidated subsidiaries (CULTIVE Ltd. and CV1 Venture

Fund), 2 affiliated companies accounted for under the equity method including EMOBILE and 1 nonconsolidated subsidiary.

EMOBILE changed from a consolidated subsidiary to an affiliated company accounted for under the equity method by disposition of a portion of the shares held by the Company on May 31, 2007.

The Company's position within the business of the Company's group as well as its relationship with the business segments are as follows.

(i) Network Business

The Company's businesses are structured principally to provide as a DSL operator its customers DSL lines by way of wholesale to business partners such as ISPs or its affiliated company, EMOBILE. Also, the Company provides AOL branded ISP services in Japan in alliance with America Online, Inc. of the United States. In addition, the Company provides a backbone network to EMOBILE utilizing the existing communication network. Also, the Company launched the first-ever business in Japan targeting the MVNO by providing high-speed mobile data communication services utilizing HSDPA, in collaboration with EMOBILE.

In the Network business, the Company will work on identifying further needs of the users in the market and a new target demographic. In so doing, the Company will consider the trends of usage by the Internet users in the maturing broadband market and work in cooperation with companies in various business sectors that may enable the Company to provide additional values in response to the users' needs. Moreover, the Company will continue to differentiate its services from FTTH or other companies' DSL services by providing set services with EMOBILE or various business partners and low-price services backed by cost competitiveness. Also, in launching of the business targeting the MVNO, the Company will put its efforts into enlarging the number of partner ISPs or business partners other than ISPs and providing additional values unique to MVNO-related business.

<Rest omitted>

(After amendment)

5. Purposes, Contents of Business and Amount of Capital of Tender Offeror

<Omitted>

(2) Contents of Business

The Company's group comprises the Company, 3 consolidated subsidiaries (CULTIVE Ltd., CV1 Venture Fund and the Target Company), and 1 affiliated company accounted for under the equity method (EMOBILE).

EMOBILE changed from a consolidated subsidiary to an affiliated company accounted for under the equity method by disposition of a portion of the shares held by the Company on May 31, 2007. Also, the Target Company became a consolidated subsidiary on September 1, 2008 as a result of share acquisition by the Company.

The Company's position within the business of the Company's group as well as its relationship with the business segments are as follows.

(i) Network Business

The Company's businesses are structured principally to provide as a DSL operator its customers DSL lines by way of wholesale to business partners such as ISPs or its affiliated company, EMOBILE. Also, the Company provides AOL branded ISP services in Japan in alliance with America Online, Inc. of the United States. In addition, the Company provides a backbone network to EMOBILE utilizing the existing communication network.

In the Network business, the Company will work on identifying further needs of the users in the market and a new target demographic. In so doing, the Company will consider the trends of usage by the Internet users in the maturing broadband market and work in cooperation with companies in various business sectors that may enable the Company to provide additional values in response to the users' needs. Moreover, the Company will continue to differentiate its services from FTTH or other companies' DSL services by providing set services with EMOBILE or various business partners and low-price services backed by cost competitiveness.

The Target Company became a consolidated subsidiary on September 1, 2008 to become a new major related company involved in the Network business.

<Rest omitted>

II. Amendments and Additions to the "Notice Regarding Commencement of Tender Offer for Share Certificates, Etc. of ACCA Networks Co., Ltd., A Subsidiary of eAccess Ltd." dated October 29, 2008

(Amendments and additions are underlined.)

(Before amendment)

4. Others

<Omitted>

(2) Other Information That is Deemed to be Necessary for Investors in Determining Whether or Not They Should Tender the Shares for the Purchase, Etc.

<Omitted>

(ii) At its board of directors' meeting held on October 16, 2008, the Target Company decided to transfer all of the shares of zoome Co., Ltd., its consolidated subsidiary, to ITmedia Inc. On the same day, the Target Company made a public announcement titled "Notice concerning Conclusion of Basic Agreement on Change in Status (Transfer) of Subsidiary" announcing the conclusion of the basic agreement with ITmedia Inc. The summary of the public announcement is as follows.

(a) Description of the Subsidiary to Be Transferred

Trade Name:	zoome Co., Ltd.
Location of the Head Office:	12-1, Yurakucho 1-chome, Chiyoda-ku, Tokyo
Date of Establishment:	June 2, 2008

Principal Business: Internet media business
Amount of Capital: 1,000,000 yen

(b) Schedule

October 30, 2008: Conclusion of Share Transfer Agreement (Scheduled Date)

October 31, 2008: Share Transfer (Scheduled Date)

(After amendment)

4. Others

<Omitted>

(2) Other Information That is Deemed to be Necessary for Investors in Determining Whether or Not They Should Tender the Shares for the Purchase, Etc.

<Omitted>

(ii) On October 29, 2008, the Target Company concluded with ITmedia Inc. a Share Transfer Agreement under which all of the shares of zoom Co., Ltd., a consolidated subsidiary of the Target Company, would be transferred to ITmedia Inc. at the transfer price of 95 million yen.

(a) Description of the Subsidiary to Be Transferred

Trade Name: zoom Co., Ltd.
Location of the Head Office: 12-1, Yurakucho 1-chome, Chiyoda-ku, Tokyo
Date of Establishment: June 2, 2008
Principal Business: Internet media business
Amount of Capital: 1,000,000 yen

(b) Schedule

October 31, 2008: Share Transfer

(iii) The Target Company has disclosed the "Summary of Financial and Business Results for the 3rd Quarter of the Fiscal Year ending December 2008" on November 12, 2008. Profits and Losses, etc. of the Target Company for the 3rd Quarter of the fiscal year ending in December 2008 (From January 1, 2008 through September 30, 2008) are as follows:

(a) Profits and Losses (Consolidated)

<u>Fiscal Period</u>	<u>For the Fiscal Year Ending December 2008 (3rd Quarter of Ninth Fiscal Year)</u>
<u>Sales (Thousands of yen)</u>	<u>22,777,573</u>
<u>Cost of Sales (Thousands of yen)</u>	<u>16,921,021</u>
<u>Selling and General Administrative Expenses (Thousands of yen)</u>	<u>4,070,149</u>
<u>Nonoperating Income (Thousands of yen)</u>	<u>33,191</u>
<u>Operating Expenses (Thousands of yen)</u>	<u>90,937</u>
<u>Net Profits for the Quarter (Net Losses for the Quarter) (Thousands of yen)</u>	<u>1,564,860</u>

(Note 1) The amount of Sales does not include consumption tax.

(b) Per Share Data (Consolidated)

<u>Fiscal Period</u>	<u>For the Fiscal Year Ending December 2008 (3rd Quarter of Ninth Fiscal Year)</u>
<u>Net Profits or Losses Per Share for the Quarter (Yen)</u>	<u>12,493.00</u>
<u>Amount of Dividend Per Share (Yen)</u>	<u>—</u>
<u>Net Assets Per Share (Yen)</u>	<u>140,753.05</u>

- End -