

June 5, 2009

Dear Sirs:

Company Name: eAccess Ltd.  
Name of  
Representative: Koji Fukata,  
Representative Director and  
President  
(Code Number: 9427, First Section of Tokyo Stock  
Exchange)  
Contact Information: Takashi Igarashi,  
Head of Public Relations Division  
(Telephone Number: +81-3-3588-7690)

Company Name: ACCA Networks Co., Ltd.  
Name of  
Representative: Isamu Suyama,  
Representative Director and  
President  
(Code Number: 3764, JASDAQ)  
Contact Information: Seiichi Honda,  
Department Manager, Finance &  
Accounting  
(Telephone Number: +81-3-3588-7199)

### Notice Concerning Determination of Merger Ratio

As announced in the "Notice Concerning Merger of eAccess and ACCA" dated February 12, 2009, eAccess Ltd. ("eAccess") and ACCA Networks Co., Ltd. ("ACCA") executed a merger agreement (the "Merger Agreement") on February 12, 2009 in connection with the merger by absorption (the "Merger") in which eAccess would become the surviving company and ACCA would be dissolved. We hereby announce that the merger ratio was calculated pursuant to the Merger Agreement and determined in the following manner.

#### 1. Merger Ratio

	eAccess (Surviving Company)	ACCA (Company to be Dissolved)
Merger Ratio	1	1.54

#### 2. Details of Merger Ratio

Upon the merger, eAccess will allot common shares of eAccess to the final shareholders of record of ACCA (excluding eAccess, ACCA and shareholders of ACCA who claim for repurchase of shares held by them pursuant to the provisions of Article 785 of the Company Law) as of the day immediately preceding the effective date (scheduled for June 25th, 2009). The number of common shares of eAccess to be allotted was obtained by multiplying

the number of common shares of ACCA held by the relevant shareholder by the Merger Ratio of 1.54.

The Merger Ratio was calculated using the following formula, and rounded off to the second decimal place:

Merger Ratio = 120,000 yen / 77,925.6385 yen (Average Share Price of Common Shares of eAccess)

"Average Share Price of Common Shares of eAccess" means the simple average of the volume weighted average price on each trading day from May 25, 2009 (inclusive) through June 5, 2009 (inclusive) at the Tokyo Stock Exchange.

(Note) If the calculations of common shares of eAccess to be delivered by eAccess to the shareholders of ACCA in accordance with the procedures described above would result in fractional shares, eAccess will pay cash to such shareholders in accordance with the provisions of Article 234 of the Company Law and other relevant laws and ordinances.

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