

December 22, 2009

Company Name: eAccess Ltd.  
(Code Number: 9427, First Section of the Tokyo Stock Exchange)  
Representative: Koji Fukata, Representative Director and President  
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**Announcement of formation of the Independent Committee  
consisting solely of independent directors to review the Business Combination with EMOBILE**

eAccess Ltd. (Headquarter: Minato-ku, Tokyo, Representative: Koji Fukata; hereinafter “**eAccess**” or the “**Company**”) hereby announces that, further to the Company’s past press release titled “Announcement of Conclusion of Memorandum of Understanding on Share Exchange with EMOBILE” dated December 7, 2009, today the Company decided at the board of directors meeting held on December 22, 2009, formation of the independent committee (“**Independent Committee**”) consisting solely of its independent directors, to lead the review of the business combination (the “**Business Combination**”) with EMOBILE Ltd. (Headquarter: Minato-ku, Tokyo, Representative: Sachio Semmoto; hereinafter “**EMOBILE**”).

The Independent Committee shall consist of the 6 independent directors listed below who have no conflict of interest with EMOBILE, and excludes the 4 internal directors (Sachio Semmoto, Koji Fukata, Hideo Kobayashi, Eric Gan) who either are members of the board of directors of EMOBILE or involved with the Company's transactions with EMOBILE as representative directors of the Company. The Independent Committee is aimed to lead the review of the Business Combination, represent the interests of eAccess shareholders, and procure the transparent and fair procedures of the Business Combination.

Members:	Jiro Kokuryo	Dean, Faculty of Policy Management of Keio University
	Kenzo Takai	Attorney-at-law of Takai Law Offices
	Junji Inoue	Chairman on the Board-CEO of IT Frontier Corporation
	Ken Shibusawa	Chief Executive Officer of Shibusawa & Company, Inc.
	Bill Emmott	Independent Journalist and Consultant
	Sakie T. Fukushima	Representative Director & Chairman of Korn/Ferry International-Japan

Also at the board of directors meeting held on December 22, 2009, it was decided that the Independent Committee shall appoint its financial and other advisors regarding the Business Combination, which will be independent from the management of the Company.