

May 12, 2010

Company Name: eAccess Ltd.
(Code Number: 9427, First Section of the Tokyo Stock Exchange)
Representative: Koji Fukata,
Representative Director and
President
Contact: Hajime Yamanaka,
Senior Vice President and Chief
Accounting Officer
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**Announcement Concerning Special Dividends
in the 1st Quarter of the Fiscal Year Ending March 31, 2011**

The Company hereby announces that, at the board meeting of the Company held today (May 12, 2010), the Company resolved to pay special dividends subject to the consummation of business combination with EMOBILE Ltd. by way of share exchange (*kabushiki kokan*).

1. Details of the Dividend

	Amount Resolved for Payment	Recent dividend forecast	Dividend paid for the previous period (1st quarter for fiscal year ended March 2010)
Record Date	June 30, 2010	Same as left	June 30, 2009
Dividend per share	1,800 yen (special dividend)	-	600 yen (ordinary dividend)
Total amount of dividend	-	-	868 million yen
Effective date	September 10, 2010	-	September 10, 2009
Source of dividend	Retained earnings	-	Retained earnings

*Total amount of dividend means the amount obtained by multiplying the dividend per share by the Company's total number of issued and outstanding shares as of June 30, 2010 (excluding the common shares held in the Company's treasury).

2. Reason for distributing special dividends

As announced in the "Announcement Concerning Special Dividends Subject to Business Combination" dated March 31, 2010, the Company resolved to pay a special dividend of 1,800 yen per share to the ordinary shareholders as of June 30, 2010, on the condition that business combination with EMOBILE Ltd., our affiliate accounted under the equity method, and it was decided at the board meeting of the Company held today to pay the above special dividend.

Due to payment of this special dividend, we will not pay the ordinary dividend for the

first quarter of the fiscal year ending March 2011, but we will pay the ordinary dividend of 600 yen per share for the fourth quarter ended March 2010 in accordance with the previously published dividend forecast.

*Dividend forecast for ordinary shares are as follows:

Record Date	Dividend per share				
	End of the 1st quarter	End of the 2nd quarter	End of the 3rd quarter	Fiscal year end	Annual
Dividend forecast		200 yen (ordinary dividend)	200 yen (ordinary dividend)	200 yen (ordinary dividend)	200 yen (ordinary dividend)
Dividend paid for the current year	1,800 yen (special dividend)				
Dividend paid for the previous year (fiscal year ended March 2010)	600 yen (ordinary dividend)	600 yen (ordinary dividend)	600 yen (ordinary dividend)	600 yen (ordinary dividend)	2,400 yen

Dividends on Class Shares

The breakdown of dividend per share and the total amount of dividends for class shares having different rights from ordinary shares are as follows:

Record Date	Dividend per share					Total amount of dividend (annual)
	End of the 1st quarter	End of the 2nd quarter	End of the 3rd quarter	Fiscal year end	Annual	
Class 1 Preferred Shares for fiscal year ended March 2009	—	—	97,724.18 yen	1,498,437.50 yen	1,596,161.68 yen	40 million yen
for fiscal year ended March 2010	1,693,437.50 yen	1,693,437.50 yen	1,693,437.50 yen	1,693,437.50 yen	6,773,750 yen	169 million yen
for fiscal year ending March 2011 (forecast)	1,862,187.50 yen	1,862,187.50 yen	1,862,187.50 yen	1,862,187.50 yen	7,448,750 yen	186 million yen

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