



**FY2007 3rd Quarter
Earnings Result Briefing**

**ACCESS,.CO.LTD
President & CEO
Toru Arakawa
December 14th, 2007**

- **Targets for operating results and other forward-looking statements contained in this presentation represent management's judgments based on information available at the time this presentation was prepared. Such statements embody a variety of uncertainties**
- **Consequently, actual results may differ from these targets and forecasts. Investors are therefore cautioned not to make investment decisions based solely on these forward-looking statements**

PART I

CURRENT STATUS IN REGARD TO THE REPOSENSE TO FY2007 CHALLENGES

FY2007 Most Important Issues



1. ASA (former PSI) Complete Integration

- Re-build the organization (~ April end)
- Reduction of 77 personnel from the current 237 (US)
- Into a R&D center...

Establishment of an Efficient R&D Organization in Japan & US

2. Engineering shift to China (Nanjing/Beijing)

- Transfer of R&D (X) projects (49% annually)
- Transfer of NRE (B/S) projects (50% annually)
- Achieve technical skill proficiency target levels
- Customer information management

Improvement of Engineering Efficiency in Japan/US/China

3. Sustenance and Improvement at HQ

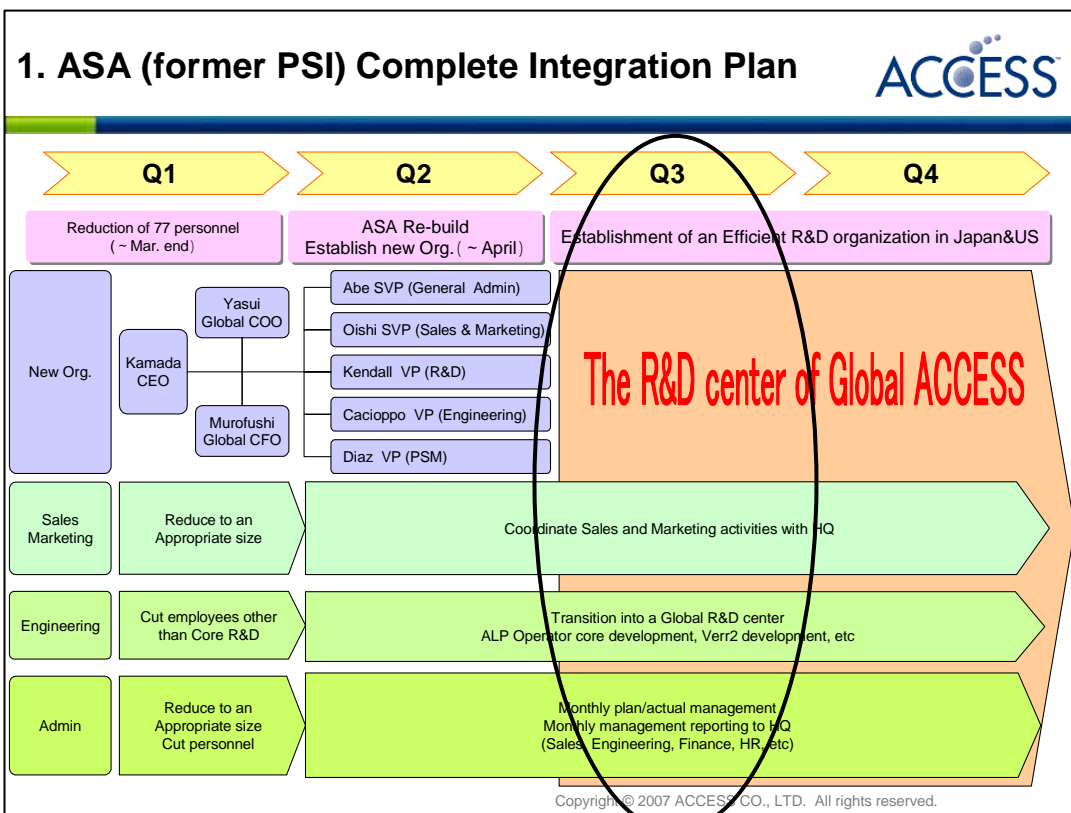
- Work on 3 fronts: Sales, Engineering and Admin

Building a Global Organization

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1. Establishment of an efficient R&D organization

- After integration of ASA (former Palmsource) in Q1, and preparing ACCESS Linux Platform™ (ALP) global organization and establishing CTO office in Q2, and unifying management of R&D investment by way of transferring ALP Intellectual Property to HQ in Q3, Enhance more efficiency by strengthened headquarter management.



- Officers take more initiatives in each management activities.
- Introduce 3 deputies system in R&D Mobile, IA/Solution, R&D
- Improve operation of sales and development. Same officer in charge of I/A and Solution division



Enhance efficiency of R&D by strengthen management of headquarter and faster decision making

Reposted from FY2007 Business Plan (March 23, 2007)

2. Improvement of engineering efficiency

A) Leveraging engineering resource of ACCESS group

- Decreased dependency to outsourcers
- Enhancing China Shift

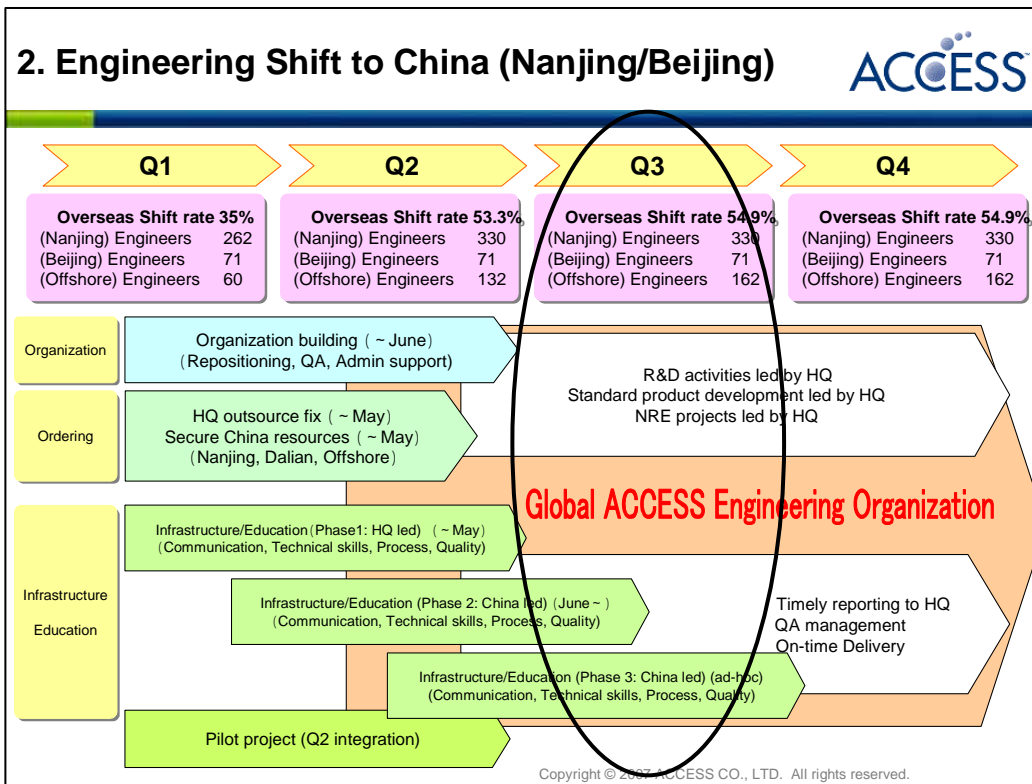
B) Thorough Project Reviewing

Engineering efficiency Improved

Decreased dependency to outsourcers and enhancing China Shift make NRE gross profit ratio improved to **37% (Q3)**



Enhance China Shift for more improvement of efficiency and expanding business



Reason why NRE gross profit ratio improved

(1) Leveraging Engineering Resource of ACCESS Group

China Shift

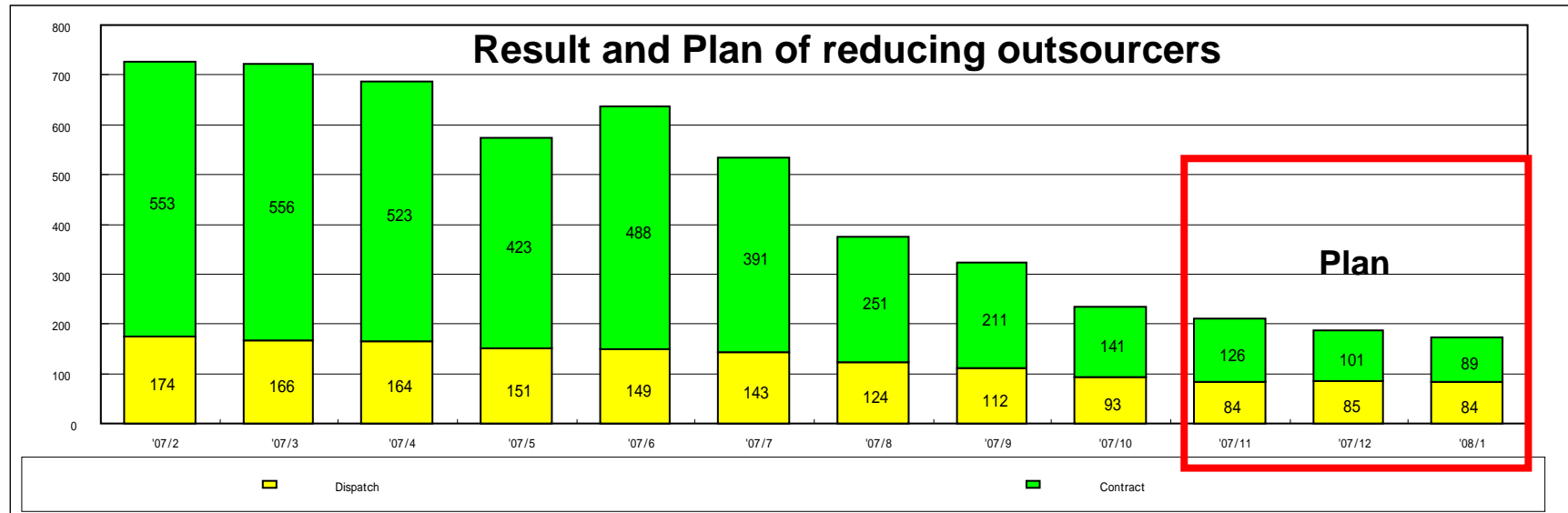
(personnel: plan continuously reviewed)

2007	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan
Engineers in China	75	79	88	93	96	98	99	101	108
Engineers required in project	52	64	82	93	98	101	112	109	100
Excess personnel	23	15	6	0	-2	-3	-13	-8	8

Plan

Decreased dependency to outsourcers

(personnel : plan continuously reviewed)



Decreased Outsourcers and enhanced China Shift



Enhance China Shift

Reason why NRE gross profit ratio improved

(2) R&D investment (Factor of low gross profit in 1H) start to bear fruits

○ 1-seg

- 1-seg mobile phone is penetrating rapidly.

Cumulative shipment is about 14 million at the end of Sep. 2007. Monthly market share of 1-seg mobile phone in Sep is 31.7%.

- Penetrating on PC card, Car Navigation, and other appliances.



○ SoftBank

- Healthy sales for Softbank Mobile, which started umbrella agreement this year.

Start recovering R&D Investment



3. Building a Global Organization

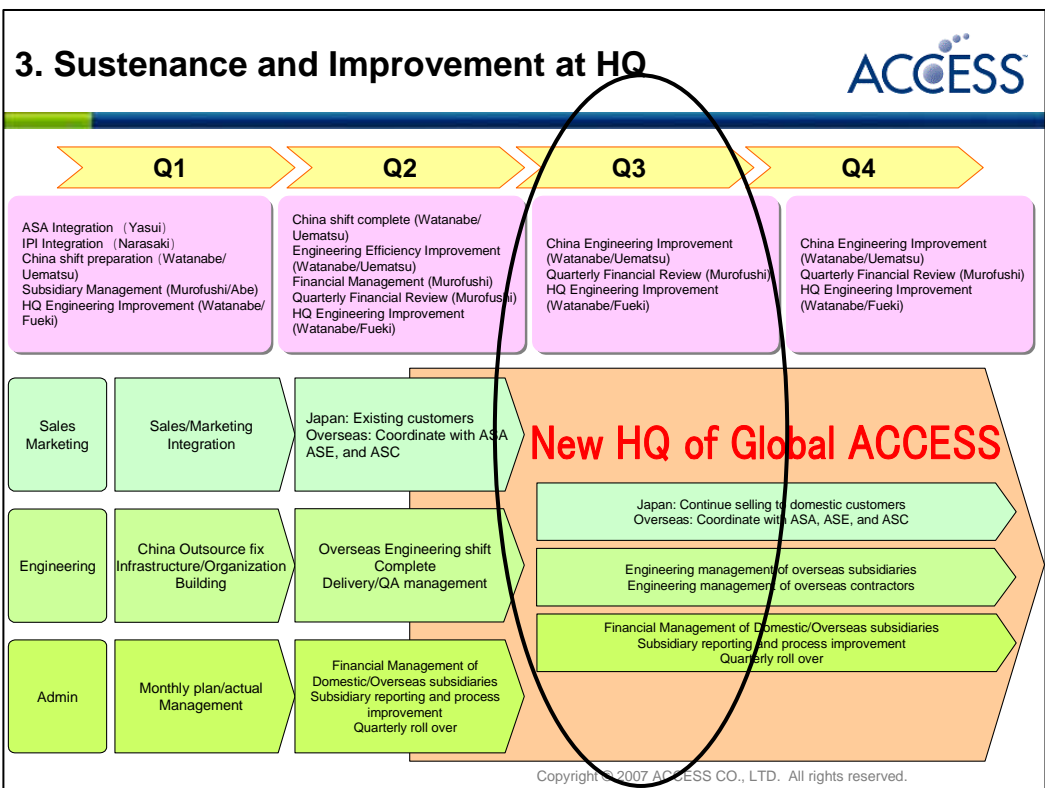
Management System established by Q3

- Monthly consolidated budget and result
- Global sales and development system

Our task is to optimize allocation of global engineering resource to expand business in good environment worldwide

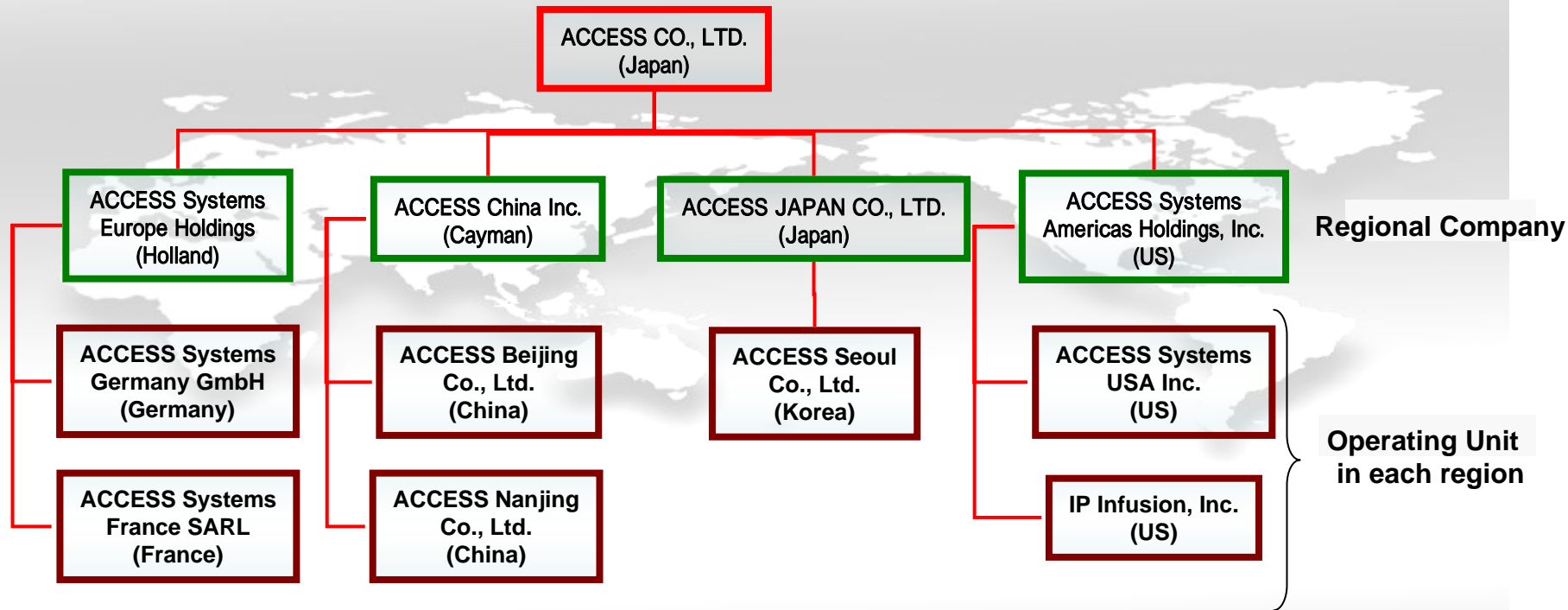


Drive reorganization to strengthen global management for improving efficiency of management globally



Enhancing efficiency in global management organization

Started reorganization according to below idea of ACCESS group organization, to enhance our competitiveness in global market and efficiency of management. Realize tight management of subsidiaries, and redefine their roles to prepare for further business expansion.



EU:
Build a regional company and Have ASF in hand

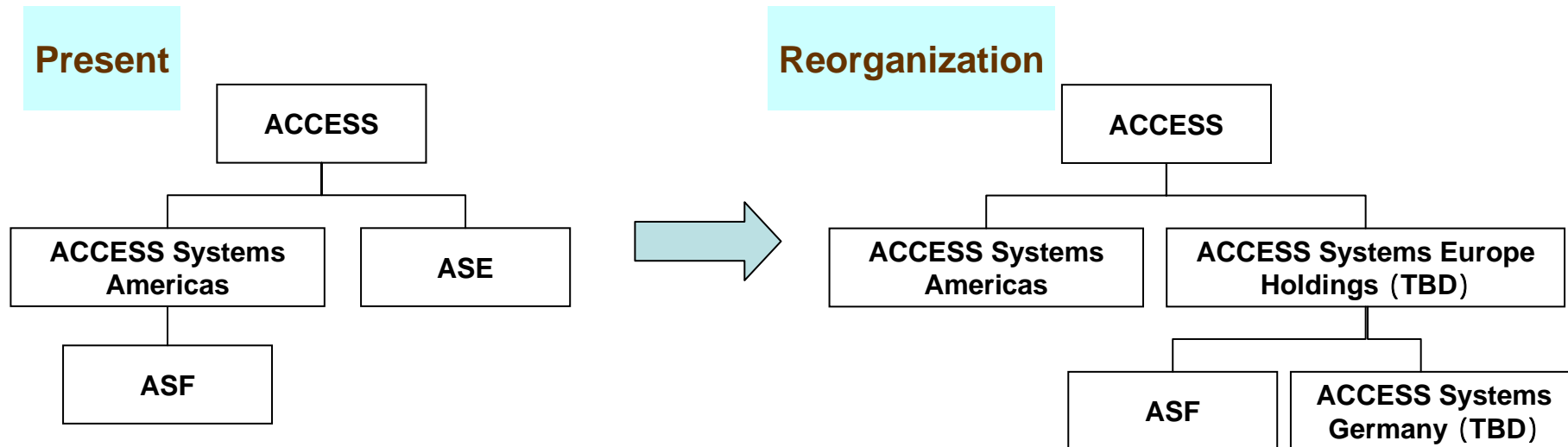
China:
Nanjing as a global site
Beijing as a China domestic site

Asia:

US:
Reorganize dormant companies
Transfer ASF under ASE

Progress on Group Management: Reorganization in US and EU

To enhance our competitiveness also in the European market,
Moving ahead on to the efficient organization by tight management of each subsidiaries
in Europe, and by preparing common administration function to prepare for business expansion.



As a way of enhancing efficiency of global management, establish a regional company in Europe to be a holding company by having existing ACCESS Systems Europe GmbH (Germany) and ACCESS Systems France SARL (France) under its control.

PART II

GROWTH DRIVER : ALP

ALP : Platform + Operator Pack

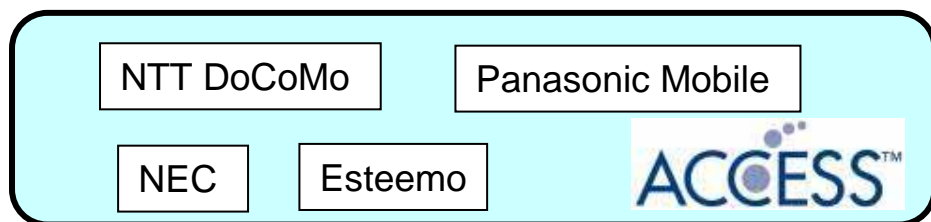


with NTT DoCoMo, NEC, Panasonic Mobile Communications, Esteemo and ACCESS

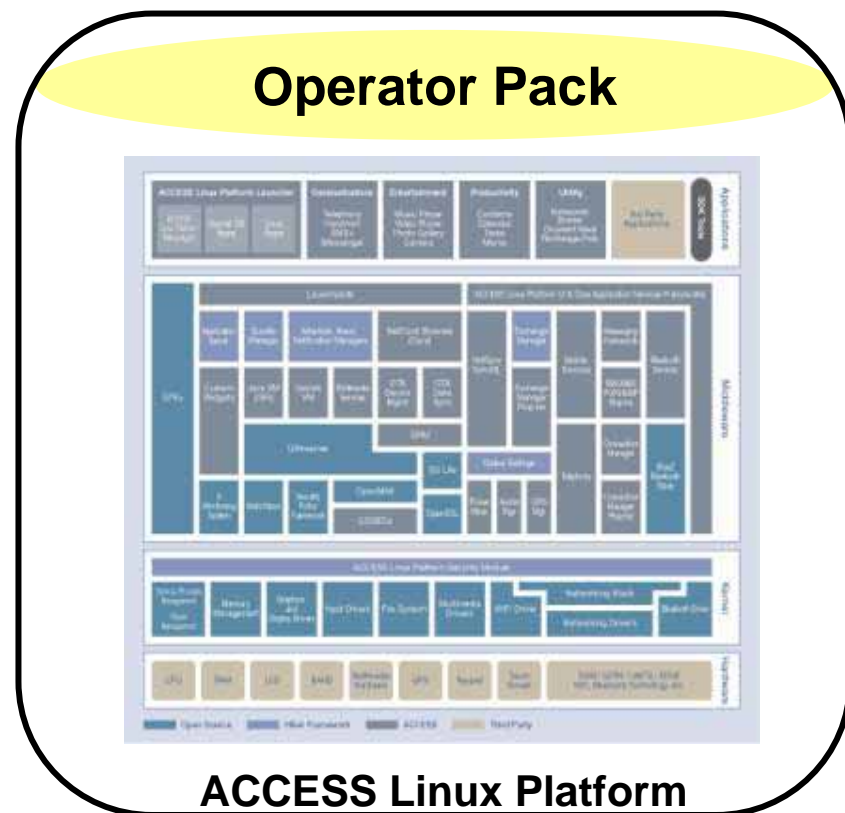
Based upon ACCESS Linux Platform, develop a software platform for global market. Provide it with Operator Pack, which integrates applications for operator's various services. Contribute to enhance development efficiency of sophisticated mobile handset and enhance quality of more complex software, and Enable faster time to market of mobile handsets.

Press Release on 2007 Dec.11th

Signed a memorandum (Dec. 10th)



Lead to develop the common platform, Leveraging the software assets of 「MOAP (Mobile Oriented Applications Platform) (L)」, and supporting the description of 「LiMo Foundation」 which is an advisory group of Linux[®] OS for mobile. Shipment planned in 2009.



ACCESS Linux Platform

Providing the Garnet OS application for Nokia Linux-based mobile handsets Supporting the ACCESS Linux Platform development environment

Press release (Nov 13, 2007)



Nokia N770



Nokia N800



Nokia N810

Launched distribution of Garnet™ VM evaluation version through free downloads from the ACCESS website starting in 2007

U.S. Garnet VM is a Virtual Machine that ensures compatibility so that it is possible to run Garnet™ OS (former Palm OS®)-based applications in a Linux environment. It has been provided to ACCESS Developer Network developers and is compatible with more than 30,000 different types of software for mobile handsets.

PART II

Other GROWTH DRIVERS

○ Browser

- Provide new functions optimized for full browser for NTT DoCoMo
- 1-seg (BML) browser is penetrating
- NetFront Browser in Amazon's "Kindle"

○ End to End Solution

- ACCESS Media Music Distribution Service
- NetFront® Transcoder



NetFront® Transcoder

○ DLNA



○ NGN

- 「ZebOS®」 proved its interoperability in the MPLS (high speed packet transport) network environment



NetFront Browser in NTT DoCoMo's all 23 models of 905i, 705i series



NetFront Browser provide new functions to support full browser.
1-seg Browser is also penetrating..

New Functions : Bookmark Thumbnail, PagePilot, Virtual Pointer

1-seg Browser is penetrating

Bookmark Thumbnail



Categorize and display the thumbnails of bookmarked web pages.

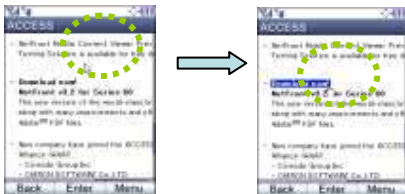
PagePilot



Change to PagePilot mode automatically, if scroll down is kept running.



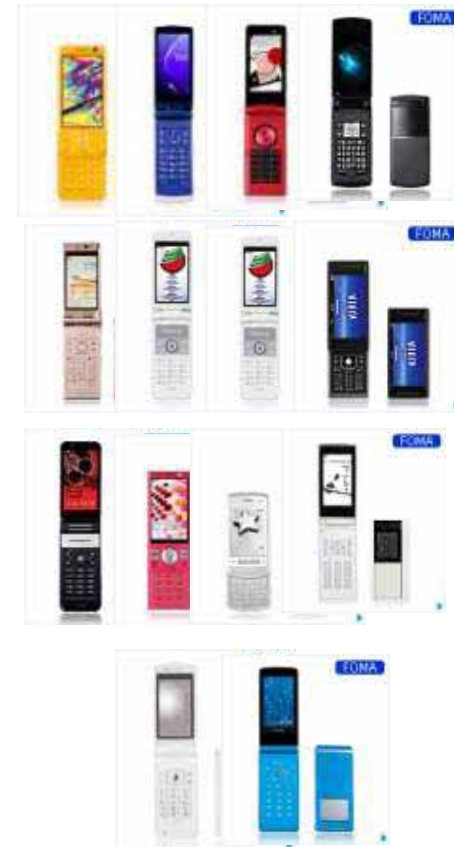
Virtual Pointer



Realize pointer function by changing functions on hardware without pointer. Pointer automatically absorb to the link when it gets close to the link.



「SO905i」 「SO905iCS」



NetFront Browser Gives Amazon Kindle Customers On-Device Access to Information-Rich Websites

NetFront Browser, a powerful and versatile Internet browser for mobile devices, allows Amazon *Kindle customers to access web sites like Wikipedia.org directly from search results and also to click on links within blogs, newspapers, magazines, and books that they read on their Amazon Kindle.

* Kindle

Amazon's wireless, portable reading device with instant access to over 90,000 books, blogs, magazines and newspapers. Marketed in US on 19th Nov. 2007.

- Client Server system for music distribution to mobile phones
- Providing ease of use that matches the characteristics of the network and devices
- Also providing services. Contracts already signed with China Unisom and Smartone

Content Store

- Rights consolidation
- Aggregation



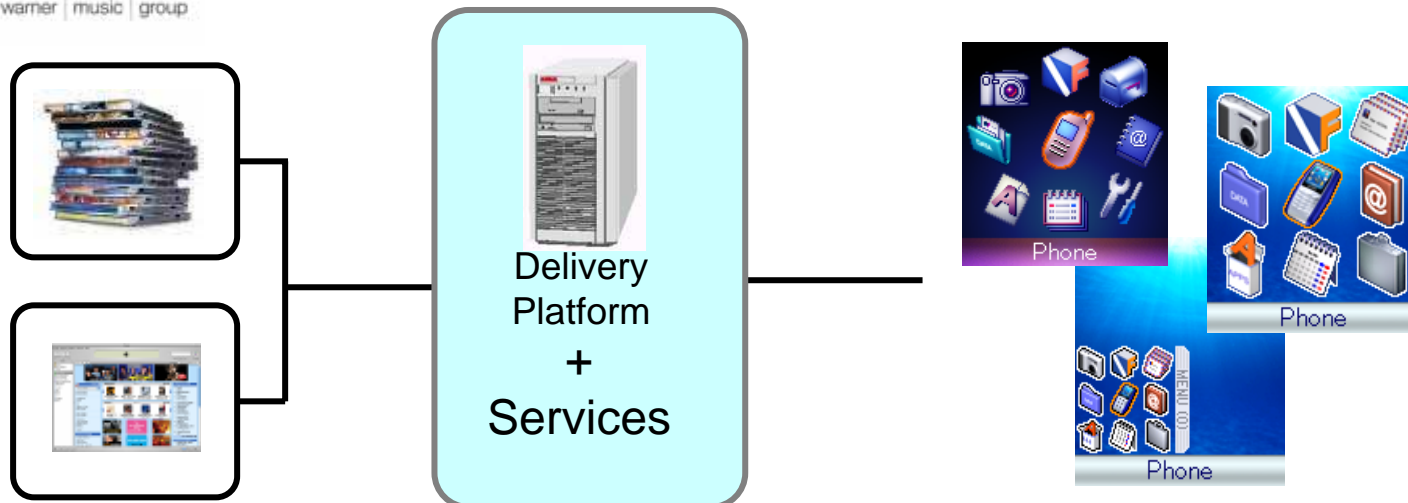
warner | music | group

Delivery Platform Services

- System integration
- Mobile content transformation
- Catalog
- Possible to provide DRM (OMA1.0,2.0)
- Distribution platform
- Content management system

Song full distribution Client

- Searching & Shopping
- Sharing protected contents
- Managing playlists ...



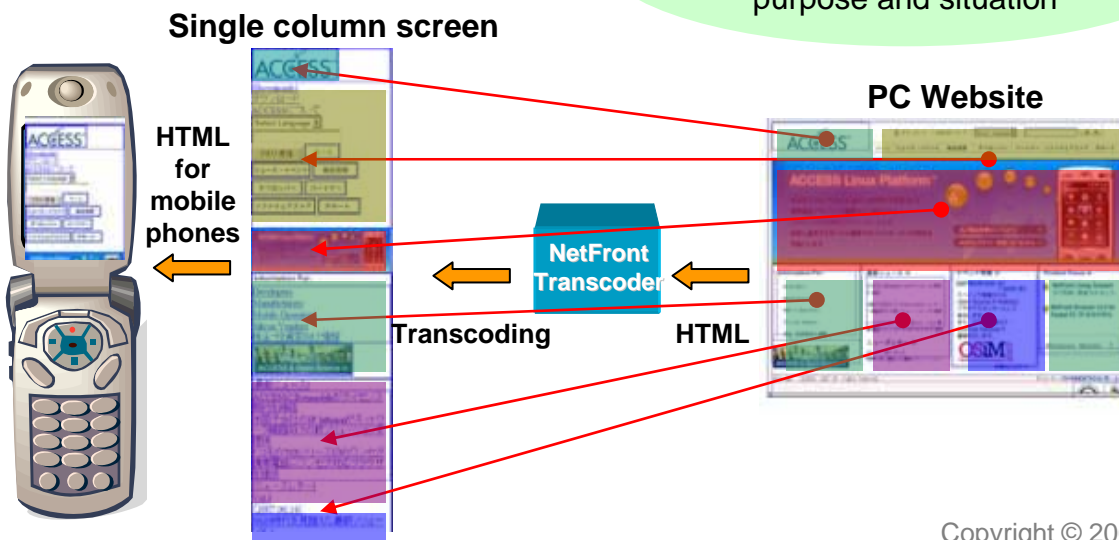
New Business Model based on Tie to NetFront Transcoder Technology

ACCESS's first development of server transformation solution NetFront® Transcoder to meet the broad needs to browse general Websites using mobile phone.



Technology tie-up in the service fields related to expanding mobile advertising distribution network and the developing mobile sites targeting advertisers.

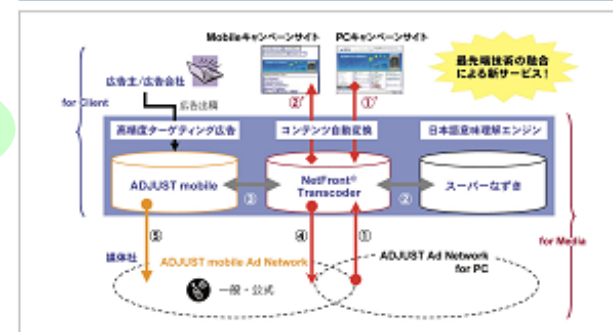
Distribute information that matches the activity's purpose and situation



トランスコーダー技術を活用したモバイル広告配信ネットワーク

サイバー・コミュニケーションズ、クライテリア・コミュニケーションズのモバイル広告配信技術「ADJUST mobile」と、ACCESSのPC向けWebページのコンテンツをモバイル端末向けコンテンツにサーバで変換するトランスコーディング技術「NetFront® Transcoder」を融合させ、PCサイトをモバイルサイトに変換するサービス並びに、そのモバイルサイトへの広告配信サービスをワンストップにて提供いたします。また、広告配信においては、NTTデータ、ecl、クライテリア他にて共同開発した「スーパーなずき」(日本語意味理解エンジン)による高精度コンテンツマッチ広告を実現します。

サービス概略図



媒体社向けサービスの流れ

- ① PCウェブサイトからコンテンツを取得。
- ② サイト内コンテンツを解析し最適なカテゴリに分類(文章解析)。
- ③ サイトとカテゴリの解析結果より、最適な広告(クリエイティブ)をマッチング。
- ④ PC ⇒ Mobile コンテンツを自動変換。
- ⑤ Mobile向けに最適化された広告を配信。

一特長

- ・最先端技術によるコンテンツマッチ広告実現
- ・モバイルアドネットワークによる広告収益化
- ・モバイルサイトの構築が容易に実現可能

広告主向けサービスの流れ

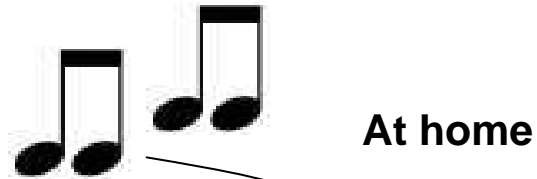
- ① PC用キャンペーンサイトからコンテンツを取得。
- ② PC ⇒ Mobile コンテンツを自動変換し、モバイル用キャンペーンサイトを自動生成。

一特長

- ・モバイルサイトの構築が容易に実現可能
- ・PC、Mobileを連動したアドネットワーク広告サービス展開が可能

For example, a more-advanced way to enjoy music

- Render hopping
 - The player automatically changes



Connect using WiFi,
Bluetooth®
Technology, USB

Going home



On your way back home, for example from work, listen to your favorite music or educational content on your mobile music player

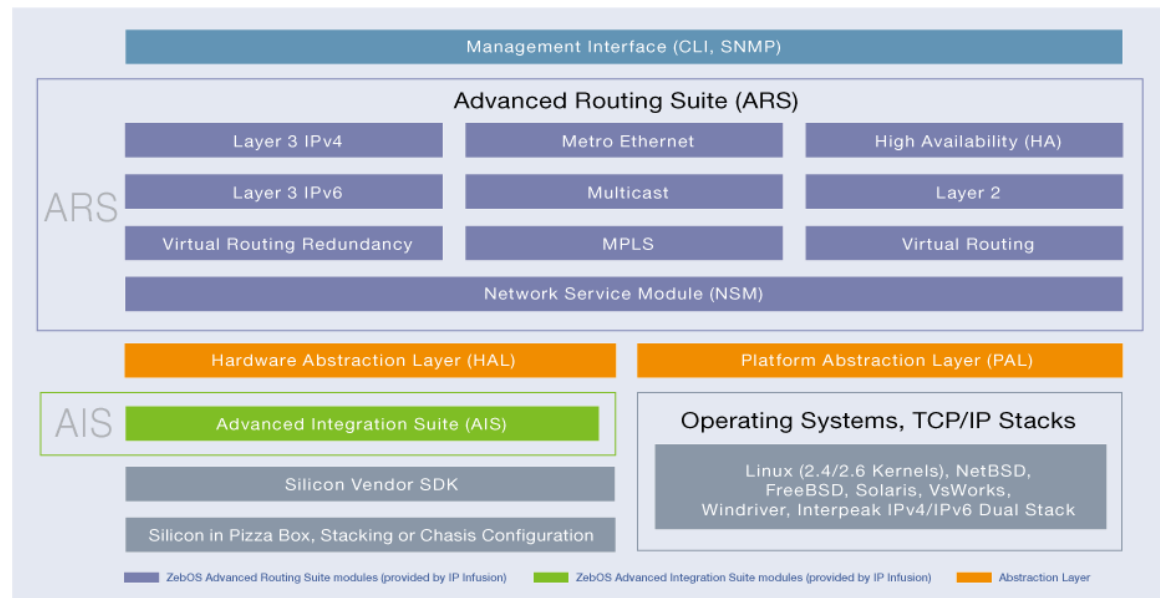
After coming home, the output device for the music on your mobile music player will switch to your high-performance audio device

- It is desirable to be able to set is so that the player automatically changes or you are able to manually choose to change using pop-up menu. It is necessary to select the lender on the DMC configuration.

「ZebOS」 showcased interoperability in the MPLS network environment in Isocore test.



- ZebOS, leading software platform for network appliances, proved its interoperability with network products of major manufacturers in the world, participated in 「MPLS (Multi-Protocol Label Switching)」 test of high-speed packet transporting held by Isocore (network technology verification group)
- In MPLS 2007 International Conference (Oct. 2007), interoperability among 8 companies is proven in the test.
 - IP Infusion
 - Agilent Technologies
 - Alcatel-Lucent
 - Cisco Systems
 - Foundry Networks
 - IXIA
 - Juniper Networks
 - Redback Networks



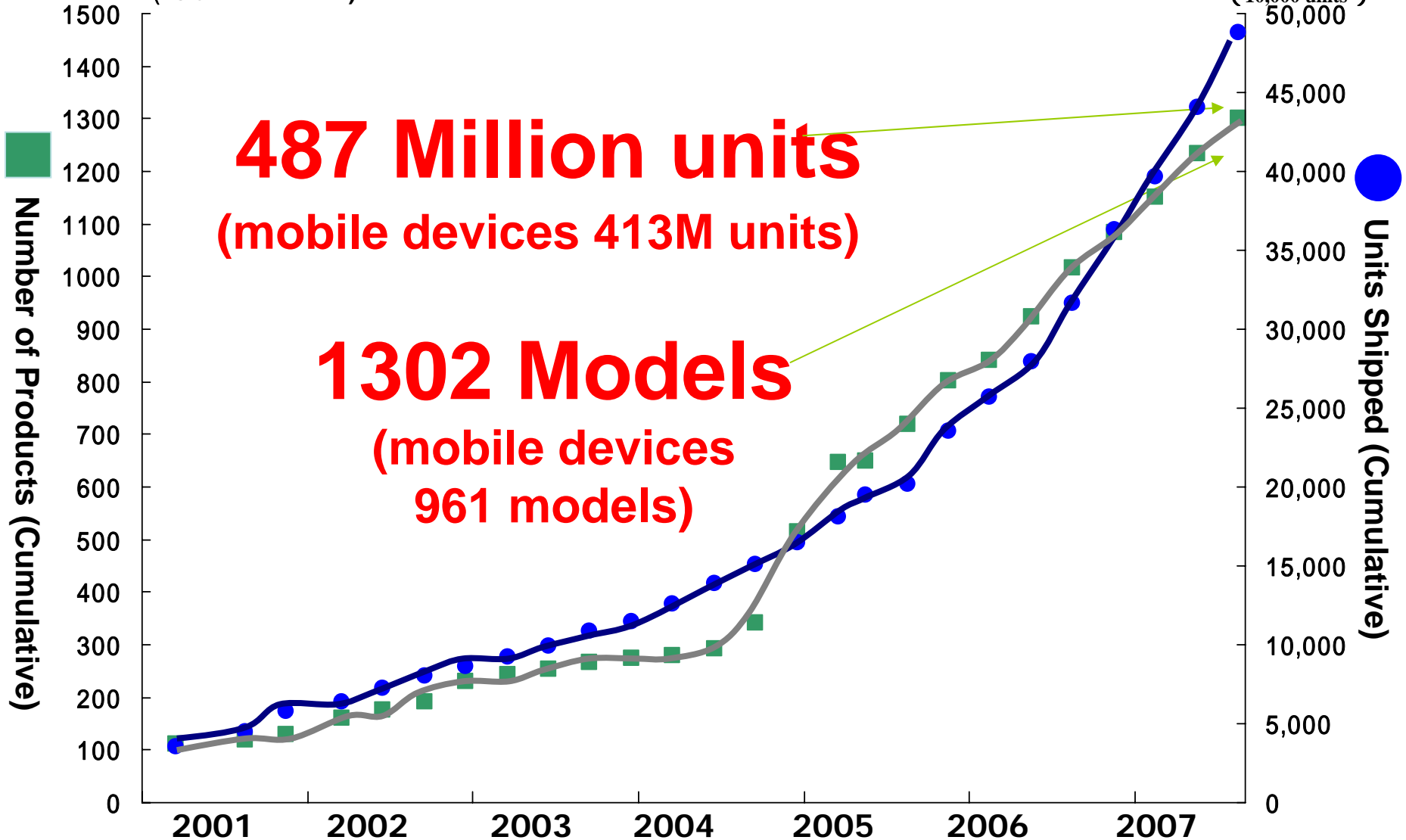
APPENDIX :

**ACHIEVEMENTS
FROM EXISTING BUSINESSES**

Cumulative Units Shipped: Over 487 Million



(As of 11/31/2007)



High-end Products from All Domestic Carriers 2007 Autumn/Winter Models

New products in the 2007 Autumn/Winter models

905i Series
705i Series
23 models (Nov. 1st)



9 models (Oct. 16th)



10 models (Oct. 22nd)



Globally Expanding Business

Samsung Models with NetFront Browser Products



Globally Expanding Business

Samsung Models with NetFront Browser Products



Toward the goal “NetFront on all devices”

Digital TV



TL42AZ1



TL42AZ1

Uniden

Digital TV Tuner



DT300W



DT300

Uniden

Order Express



HTL-100

Toshiba Tec

IP-STB



PC-P1LAN-B
Buffalo

CATV用STB



BD-V700
Pioneer



ACCESS is mobilizing high quality communication and entertainment for connected users around the world.

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