

For Immediate Release

**IIJ Global and B-EN-G's Cloud Accounting Platforms Deployed
by Nagamine & Mishima Accounting Office**

TOKYO—December 5, 2016—Internet Initiative Japan Inc. (IIJ, NASDAQ: IIIJ, TSE1: 3774)'s 100% owned subsidiary IIJ Global Solutions Inc. (IIJ Global) and Toyo Business Engineering Corporation (B-EN-G, TSE1: 4828) have announced to provide their cloud accounting platforms for Nagamine & Mishima Accounting Offices (N&M). N&M has combined the platforms with its own financial consulting services, to offer “GLASIAOUS,” an integrated accounting management service for the companies doing business in and outside Japan.

IIJ Global and B-EN-G have been providing the cloud accounting platforms for international use since April 2014. The platforms implement “A.S.I.A.,” B-EN-G's ERP package, which handles multiple languages, currencies, and taxation standards for high compatibility, on the IIJ's cloud service “IIJ GIO Service.” With the platforms, tax accounting firms can merge their own services such as account processing and bookkeeping and offer as one unified accounting management service for their clients over the world. On the platforms it can be referred accounting information, financial reports, and other management information from overseas subsidiaries in their own language and currency in an instant. IT resources can be effectively utilized to access the accounting services for the cloud offerings. As a subscription service with a monthly fee, it can support the acceleration of management of overseas business and global consolidated accounting while also keeping costs down.

About GLASIAOUS

N&M has determined to meld the platforms with its own consulting services to provide high-quality accounting and tax services through GLASIAOUS, for sharing accounting information between the group or company headquarters, its overseas subsidiaries, and N&M. GLASIAOUS possesses global accounting databases that are compatible with multiple languages, currencies, and accounting standards corresponding to a variety of issues such as startup and expansion support. Moreover N&M plans to continually bolster the functions, including adding video conferencing and machine translation into local languages.

N&M will offer GLASIAOUS to the foreign-affiliated companies doing business in Japan and to Japanese companies doing business in Southeast Asia as a solution for the tax and labor issues as follows.

Financial reporting

- The monthly report does not come or comes late. Contents of particulars accounts and summary comments are not clear.

Accounting software

- High hurdles to consolidating information between the Head Quarters and subsidiaries when using different software.
- Cannot record correcting or adjusting journal entries in local accounting records from the accounting division at group headquarters.

Language

- Time is required to translate the names of accounting items, names of payees, and summaries.

Human resources

- Lack of accounting human resources

About A.S.I.A.

A.S.I.A. is a Japanese global ERP package to support global business management while being based on the business customs of Japanese companies. It has diverse function modules for handling a wide range of operations from accounting and sales to purchasing and inventory, including the multilingual, multicurrency and multiple base capabilities required for working in different parts of the world. It can also be used as a powerful infrastructure tool in global group management, enabling performance management by company or by business unit and giving a real-time picture of the situation in a Japanese head office and overseas offices. A.S.I.A. is in use at more than 430 companies in 22 countries and regions worldwide.

For more information on A.S.I.A., visit to <http://www.b-en-g.com/solutions/asia.html>

About Nagamine & Mishima Accounting Office

Nagamine & Mishima Accounting (N&M) has worked actively toward network building between its offices and other accounting firms around the world since its establishment in 1989. N&M is a member of Praxity, a global alliance of accounting and auditing firms in more than 102 countries with its headquarters in London, and has also established a system that can provide comprehensive global support for taxes and accounting through the network of attorneys and accountants that representative partner Nagamine has cultivated as partners outside of Japan, including in the US and Europe. Among these is Moores Rowland Asia Pacific serving Singapore, Hong Kong, Thailand, Taiwan, Indonesia, and other countries in Asia, of which N&M was a founding member, and which allows N&M to provide extremely detailed services in those countries.

For more information on Nagamine & Mishima Accounting, visit <http://www.nagamine-mishima.com/>.

About IJ Global

IJ Global Solutions Inc. (IJ Global) was established in September 2010 as an IJ Group company by acquisition of AT&T Japan's local Network Outsourcing service business. IJ Global provides WAN Connectivity Services and Total Network Outsourcing Services from designing to building and managing corporate networks for enterprises. Not only limited to domestic but also offers Global network services. For more information about IJ Global, visit the IJ Global Website at <http://www.ijglobal.co.jp/en/>.

About B-EN-G

Toyo Business Engineering (B-EN-G, TSE1, 4828) is a business engineering company with wide ranging experience primarily in ERP. The company also has experience in areas ranging from IT planning, business consulting for BPR execution, consulting for IT implementation, to system deployment service and operation service. Furthermore, B-EN-G has been developing its track record in collaboration with

clients to implement business applications such as ERP, SCM and CRM, and also to promote global expansion in China and other countries.

For more information on Toyo Business Engineering, visit <http://www.b-en-g.com/>.

About IIJ

Founded in 1992, Internet Initiative Japan Inc. (IIJ, NASDAQ: IJJI, Tokyo Stock Exchange TSE1: 3774) is one of Japan's leading Internet-access and comprehensive network solutions providers. IIJ and its group companies provide total network solutions that mainly cater to high-end corporate customers. IIJ's services include high-quality systems integration, cloud computing/data center services, security services, and Internet access. Moreover, IIJ has built one of the largest Internet backbone networks in Japan that is connected the United States, the United Kingdom and Asia. IIJ was listed on NASDAQ in 1999 and on the First Section of the Tokyo Stock Exchange in 2006. For more information about IIJ, visit the IIJ Web site at <http://www.ij.ad.jp/en/>.

The statements within this release contain forward-looking statements about our future plans that involve risk and uncertainty. These statements may differ materially from actual future events or results. Readers are referred to the documents furnished by Internet Initiative Japan Inc. with the SEC, specifically the most recent reports on Forms 20-F and 6-K, which identify important risk factors that could cause actual results to differ from those contained in the forward-looking statements.

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