

NEWS RELEASE**FOR IMMEDIATE RELEASE****December 20, 2007**

Dentsu and OPT, Inc. Announce Capital Tie-Up and Business Alliance

Dentsu Inc. (President: Tatsuyoshi Takashima; Head Office: Minato-ku, Tokyo; Capital: 58,967.1 million yen; hereinafter "Dentsu") and OPT, Inc. (President: Noboru Hachimine; Head Office: Chiyoda-ku, Tokyo; Capital: 4,597.91 million yen; hereinafter "OPT") announced today that they have entered into a "Basic Agreement on Capital Tie-Up and Business Alliance" (hereinafter referred to as the "Basic Agreement"). Dentsu will exercise all of its OPT, Inc. Stock Acquisition Rights - 4th Series (hereinafter referred to as the "Stock Acquisition Rights") and will acquire additional common shares of OPT through a tender offer (hereinafter referred to as the "Tender Offer"), with the result that Dentsu will hold more than one-third of OPT's total voting rights. Following the Tender Offer, OPT will become an affiliated company of Dentsu accounted for by the equity method. Issuance of an affirmative opinion regarding this tender offer was resolved at a meeting of the Board of Directors of OPT held on December 20, 2007.

1. Purpose of Capital Tie-Up and Business Alliance

Dentsu Communication Institute Inc. estimates that the size of the internet advertising market will amount to 453.4 billion yen for 2007, and will reach 755.8 billion yen in 2011, with an average growth rate for such five years of 15.8% per annum and such rapid expansion is expected to continue. Growth in client needs for communications and promotion services via the internet and mobile modalities is playing a leading role in the recent growth of the advertising market. Combined with continued confidence in the role played by the mass media in the world of communications, there are high expectations for the possibilities in these new fields and the impact that would be created due to the amalgamation of the two. Dentsu and the Dentsu Group see "Digitization & Globalization" as their most important business issues, and in order to utilize new digitized communication technologies to provide client solutions, they aim for structural vitalization and service development.

OPT is engaged in the development of the e-marketing business, with its central focus on internet advertising agency activities implementing an "e-marketing directly tied to sales" business concept. With its unique measurement system for internet advertising and a business segment-based sales structure, it has strengthened its operational know-how and now possesses top echelon sales and expertise as a specialized internet advertising company. OPT sees the following matters as important business challenges

for its continuous growth and for which it is putting efforts into: increasing business with major, so-called "national" advertising clients; enhancing project proposal abilities that will correspond to increasingly diverse and sophisticated client needs; and establishing internet advertising methods focused principally on improvement of branding.

Since their capital tie-up and business alliance in 2005, thanks to various cooperative efforts, Dentsu has come to value OPT's expertise and sales know-how, and to believe that combining the roles of the two companies in the internet advertising business can strengthen their activities in various other areas. Dentsu accordingly has resolved to exercise its Stock Acquisition Rights and implement the Tender Offer with the goal not only of making OPT an affiliated company accounted for by the equity method, but also as its largest shareholder to participate more directly in its management. This is undertaken with the goal of implementing Dentsu's belief that it can maximize efficiency through mutually effective utilization of both companies' management resources and by further reinforcing their cooperation in order to realize a strong capital tie-up and business alliance.

2. Summary of Business Alliance

After the Tender Offer, Dentsu will establish an enhanced service structure for Dentsu clients with OPT. They will also actively expand the communications and interactive media promotions operating structure for Dentsu clients, and pursue increased sales and profit for OPT. Dentsu, will assign OPT as a key buyer of interactive media, and OPT will place orders principally to cyber communications inc., a Dentsu consolidated subsidiary, and its subsidiaries, and the three companies will pursue consultations. Moreover, Dentsu will undertake new development and sales of IT technology for advertising with Dentsu Group companies, as well as cooperating with OPT in development and sales of media and advertising slots. Through such activities, Dentsu will establish an effective services structure in the Japanese internet advertising field, which will match increasingly sophisticated client needs.

With respect to Dentsu's direct participation in the management of OPT, it is agreed in the Basic Agreement that OPT shall use its reasonable efforts including proposal of an agenda at OPT's ordinary shareholders meeting (hereinafter referred to as the "Ordinary Shareholders Meeting") scheduled for March, 2008, to ensure that after the Ordinary Shareholders Meeting the number of directors dispatched by Dentsu will be increased from the current one to a number corresponding to the following provisions: if there are to be five OPT directors, two shall be designated by Dentsu, and if there are to be seven directors, three shall be designated by Dentsu. With respect to the Corporate Auditor(s), one corporate auditor will be dispatched by Dentsu. Directors, excluding those dispatched by Dentsu, will in principal remain in office, and will jointly take part in management. Conversely, to enhance the services structure for clients, Dentsu is planning to accept a loan of 50 employees from OPT by October, 2008. Through these human resources exchanges, Dentsu plans to effectively utilize the management resources of both companies. Dentsu believes that further enhancement of the operating base and improvement of the corporate value of Dentsu and OPT will be possible through such activities.

3. Outline of Exercise of Stock Acquisition Rights by Dentsu

Number of stock
acquisition rights

to be exercised: 37 stock acquisition rights
(totaling 18,500 shares)

Total exercise price: To be determined. (Subject to the terms and conditions of the Stock Acquisition Rights, but to be the average of the closing prices (regular way) of OPT shares from December 17, 2007 through December 21, 2007 on the Nasdaq Securities Exchange, Inc.: provided, however, that in the event that a closing price (regular way) is not reported on December 21, 2007, it shall be the average of the closing prices from December 17, 2007 through December 20, 2007.)

Percentage holding of share certificates, etc. after
exercise of all stock acquisition rights: 17.01 %

(Note 1) For the purpose of calculating the "Percentage holding of share certificates, etc. after exercise of all stock acquisition rights", the total number of voting rights in OPT is 146,984 voting rights, which is the aggregate of the number of voting rights (18,500 voting rights) related to the shares to be issued and acquired upon exercise of all Stock Acquisition Rights held by Dentsu on December 25, 2007 (18,500 shares) and the total number of voting rights in OPT as of June 30, 2007 (128,484 voting rights).

(Note 2) "Percentage holding of share certificates, etc. after exercise of all stock acquisition rights" is rounded to the nearest one-hundredth of a yen.

Scheduled payment date: December 25, 2007

4. Outline of Tender Offer for OPT Common Shares by Dentsu

Type of share certificates to be purchased, etc.:	Common shares
Number of share certificates, etc. scheduled to be purchased:	Estimated amount to be purchased (converted into number of shares): 27,000 shares Minimum amount to be purchased (converted into shares): 27,000 shares Maximum amount to be purchased (converted into shares): 27,000 shares

(Note 1) In the event the aggregate amount of share certificates, etc., tendered in response to the Tender Offer (hereinafter referred to as the "Tendered Share Certificates") is less than the estimated purchase amount (27,000 shares, if converted into shares) (hereinafter referred to as the "Estimated Purchase Amount"), no Offered Share Certificates will be purchased. In the event the amount of Offered Share Certificates exceeds the Estimated Purchase Amount, all or part of the excess that exceeds shall not be purchased and the delivery and settlement of purchased share certificates, etc. shall be made on a pro-rata basis, as provided in Paragraph 4 of Article 27-3 of the Financial Instruments and Exchange Law and Article 32 of the Cabinet Office Regulations on the Disclosure of Tender Offers of Share Certificates, etc., by Non-Issuers" (1990 Ministry of Finance Regulations No. 38, as amended.).

(Note 2) Treasury shares held by OPT will not be eligible for the Tender Offer.

(Note 3) Stock acquisition rights attached to OPT stock OPTions may be exercised during the tender offer period, and OPT common shares issued or transferred upon such exercise will be eligible for the Tender Offer.

Purchase price, etc.: 380,000 yen per share

Percentage holding of share certificates, etc. after purchase (scheduled): 34.86%

(Note 1) For the purpose of calculating the "Percentage holding of share certificates, etc. after purchase", the total number of voting rights of OPT is 149,148 voting rights, which is the aggregate of (i) the number of voting rights (18,500 voting rights) related to the shares to be issued and acquired upon exercise of all Stock Acquisition Rights held by Dentsu on December 21, 2007 (18,500 shares), (ii) the number of voting rights in OPT (2,164 voting rights) related to the maximum number of OPT common shares that may be issued and transferred upon exercise of stock acquisition rights attached to OPT stock OPTions by the final day of the period of the Tender Offer implemented by Dentsu on and after July 1, 2007 (2,164 shares) and the total number of voting rights in OPT as of

(Note 2) June 30, 2007 (128,484).
"Percentage holding of share certificates, etc. after purchase (scheduled)" is rounded to the nearest one-hundredth of a yen.

Period of tender offer, etc. as of date of registration (scheduled): January 21, 2008 to March 4, 2008 (31 business days)

5. Impact on Dentsu's Financial Results

The impact on Dentsu's financial results for the year ending March 31, 2008 due to this business alliance and capital tie-up is currently expected to be minor. There will be no impact on OPT's financial results for the current fiscal year (ending December 31, 2007). OPT will report the expected impact on its financial results subsequent to December 2007, as soon as this has been determined.

[Reference]

Outline of Companies

(1) Company Name	Dentsu Inc. (As of September 30, 2007)	OPT, Inc. (As of June 30, 2007)
(2) Business	Advertising	e-marketing business
(3) Date established	December 27, 1906	March 4, 1994
(4) Location	1-8-1, Higashi-shimbashi, Minato-ku, Tokyo, Japan	Otemachi Bldg. 1-6-1 Otemachi, Chiyoda-ku, Tokyo
(5) Representative	Tatsuyoshi Takashima, President & COO	Noboru Hachimine, President and CEO
(6) Capital	58,967 million yen	4,597 million yen
(7) Number of outstanding shares	2,781,840 shares	129,684 shares
(8) Total equity	584,328 million yen	10,247 million yen
(9) Total assets	1,214,615 million yen	18,441 million yen
(10) End of fiscal year	March 31	December 31
(11) Number of employees	6,337	469
(12) Main customers	Companies in various industries, Government and media-related companies	Companies in various industries, Government and media-related companies
(13) Principal shareholders and shareholding ratios	Jiji Press, Ltd. 11.60% Kyodo News 7.36% The Master Trust Bank of Japan, Ltd. (Trust accounts) 4.53% Mizuho Corporate Bank, Ltd. 4.07% Japan Trustee Services Bank, Ltd. (Trust accounts) 3.44%	Noboru Hachimine 23.24% Tomohito Ebine 8.23% Masaki Kobayashi 5.36% Atsushi Nouchi 5.35% Dentsu Inc. 5.01%

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