

NEWS RELEASE**FOR IMMEDIATE RELEASE****March 5, 2008**

Dentsu Announces Results of Tender Offer for OPT, Inc. Common Stock

Dentsu Inc. (President & COO: Tatsuyoshi Takashima; Head Office: Minato-ku, Tokyo; Capital: 58,967.1 million yen, hereinafter referred to as the "Company" or the "Tender Offeror") announced today that it had resolved at a meeting of its Board of Directors held on December 20, 2007 to acquire the common shares of OPT, Inc. (Securities Code Number.: 2389, listed on Jasdac Securities Exchange Inc., hereinafter referred to as the "Target Company") through a tender offer, and had carried out such tender offer (hereinafter referred to as the "Tender Offer") commencing January 21, 2008. Having completed its tender offer on March 4, 2008, Dentsu hereby announces the results thereof as follows.

1. Outline of the tender offer, etc.

(1) Name and address of the offeror

Name of the offeror: Dentsu Inc.
1-8-1, Higashi-shimbashi, Minato-ku, Tokyo

(2) Name of the Target Company
OPT, Inc.(3) Type of share certificates, etc. to be purchased, etc.
Common stock

(4) Estimated amount of share certificates, etc. to be purchased

Type of share certificates, etc.	Estimated amount to be purchased (converted into number of shares)	Minimum amount to be purchased (converted into shares)	Maximum amount to be purchased (converted into shares)
Share certificate	27,000 shares	27,000 shares	27,000 shares
Certificates of stock acquisition rights	-	-	-
Bonds with stock acquisition rights	-	-	-
Depositary receipts of share certificates, etc. ()	-	-	-
Total	27,000 shares	27,000 shares	27,000 shares

(Note 1) In the event the aggregate amount of the tendered 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 Tendered Share Certificates will be purchased. In the event the aggregate amount of Tendered Share Certificates exceeds the Estimated Purchase Amount (27,000 shares), all or part of the excess 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 5 of Article 27-13 of the Financial Instruments and Exchange Law (Law No. 25 of 1948, as amended, hereinafter referred to as the "Law") and Article 32 of the Cabinet Office Regulations on the Disclosure of Tender Offers of Share Certificates, etc., by Non-Issuers" (Ministry of Finance Regulations No. 38 of 1990, as amended, hereinafter referred to as the "Regulations").

(Note 2) Stock acquisition rights attached to the Target Company's stock options may be exercised during the tender offer period, and the Target Company's common shares issued or transferred upon such exercise will be eligible for the Tender Offer.

(3) Period of tender offer, etc.

January 21, 2008 (Monday) to March 4, 2008 (Tuesday) (31 business days)

(4) Purchase price, etc.

380,000 yen per share

2. Results of purchase, etc.

(1) Status of offer

Type of share certificates, etc.	Estimated amount to be purchased (converted into shares)	Maximum amount to be purchased (converted into shares)	Offered amount (converted into shares)	Purchased amount (converted into shares)
Share certificates	27,000 shares	27,000 shares	62,975 shares	27,000 shares
Certificates of stock acquisition rights	-	-	-	-
Bonds with stock acquisition rights	-	-	-	-
Depository receipts of share certificates, etc. ()	-	-	-	-
Total	27,000 shares	27,000 shares	62,975 shares	27,000 shares

(2) Results of the tender offer

The Tender Offer was subject to the condition that in the event the aggregate amount of the Tendered Share Certificates is less than the estimated purchase amount (27,000 shares), no Tendered Share Certificates will be purchased, but the total amount of the Tendered Share Certificates (62,975 shares) exceeded the Estimated Purchase Amount, and accordingly such condition is inapplicable. Since the total amount of the Tendered Share Certificates exceeded the Estimated Purchase Amount, as described in the public notice of commencement of tender offer and the tender offer registration statement, pursuant to Item 2 of Paragraph 4 of Article 27-13 of the Law, all or part of such excess 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 5 of Article 27-13 of the Law and Article 32 of the Regulations.

(3) Percentage holding of share certificates, etc. after purchase, etc.

Number of voting rights related to share certificates, etc. held by the offeror before purchase, etc.	25,000 rights	(Percentage holding of share certificates, etc. before purchase 16.76%)
Number of voting rights related to share certificates, etc. held by special related parties after purchase, etc.	1 rights	(Percentage holding of share certificates, etc. after purchase 0.00 %)
Number of voting rights related to share certificates, etc. held by offeror after purchase, etc.	52,000 rights	(Percentage holding of share certificates, etc. after purchase 34.86%)
Total number of voting rights in Target Company	128,484 rights	

(Note 1) "The total number of voting rights in the Target Company" is the amount stated in the Semi-annual securities report for the 14th fiscal period filed on September 28, 2007 to be the number of voting rights as of June 30, 2007 (128,484 voting rights); provided, however, that because (i) upon exercise by the Tender Offeror of all 37 Stock Acquisition Rights issued by the Target Company as the Stock Acquisition Rights - 4th Series (18,500 common shares of the Target Company issuable upon such exercise) on December 25, 2007, 18,500 shares were issued and (ii) under the Tender Offer, shares to be issued or transferred upon exercise of stock acquisition rights attached to the Target Company's stock options by the final day of the period of the Tender Offer were targets as well; accordingly, for the purpose of calculating the "Percentage holding of share certificates, etc. before purchase" and the "Percentage holding of share certificates, etc. after purchase", the number of voting rights (18,500 voting rights) related to the number of shares issued as described in (i) above (18,500 shares) and (2,164 voting rights) related to the maximum number of the Target Company's common shares that were issuable and transferable upon exercise of stock acquisition rights attached to the stock options described in (ii) above during the period from July 1, 2007 through the final day of the period of the Tender Offer (2,164 shares) have

been added to the number of voting rights in the Target Company, producing a total number of voting rights in the Target Company of 149,148.

(Note 2) "Percentage holding of share certificates, etc. before purchase" and "Percentage holding of share certificates, etc. after purchase" are rounded to the nearest one-hundredth of a yen.

(4) Calculation method used where shares are purchased on a pro-rata basis

As the total amount of the Tendered Share Certificates exceeded the Estimated Purchase Amount (27,000 shares), as described in the public notice of commencement of tender offer and the tender offer registration statement, pursuant to Item 2 of Paragraph 4 of Article 27-13 of the Law, all or part of such excess 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 5 of Article 27-13 of the Law and Article 32 of the Regulations.

Because the aggregate amount of Tendered Share Certificates to be purchased from each of all offerees under the Tender Offer was calculated by rounding to the nearest share any amount of less than one share resulting from the pro-rata calculation method the total amount to be purchased did not reach the Estimated Purchase Amount, and accordingly Dentsu determined to purchase one additional Tendered Share Certificate from each such offeree in declining order of amounts rounded down, until the total amount to be purchased reached the Estimated Purchase Amount; however, application of this method to all of the Tender Offerors subject to equal amounts of downward rounding would have resulted in a purchase in excess of the Estimated Purchase Amount, and therefore the shareholders from whom such purchases were made were chosen by lottery from among such offerees in a number necessary to cause the aggregate purchase amount to be not less than the Estimated Purchase Amount.

(5) Funds required for the tender offer

10,260 million yen

(6) Method of settlement

(i) Name and address of head office of the securities company to settle the tender offer, etc.:

Nomura Securities Co., Ltd.
1-9-1, Nihonbashi, Chuo-ku, Tokyo

(ii) Commencement date of settlement:
March 11, 2008 (Tuesday)

(iii) Method of settlement

A notice of purchase in respect of the tender offer, etc. will be mailed to the address of each tendering shareholder, etc. (or, in the case of any foreign shareholder, to the address of its standing proxy) without delay after the expiration of the tender offer period. The purchase will be made

in cash. The tender offer agent shall, at the direction of the tendering shareholders, etc., remit the sale price for the purchased share certificates to the location designated by the tendering shareholders or make payment at the head office or any Japanese branch of the tender offer agent, without delay after the commencement date of settlement.

3. Forecast impacts of the Tender Offer

The impact on Dentsu's consolidated and non-consolidated financial results for the year ending March 31, 2008 due to this business alliance and capital tie-up is currently expected to be minor.

4. Policies, etc. following tender offer

As announced in "Dentsu and OPT, Inc. Announce Capital Tie-Up and Business Alliance" dated December 20, 2007, after the Tender Offer, Dentsu will establish an enhanced service structure for Dentsu clients with the Target Company. It will also actively expand its communications and promotions operating structure through interactive media for Dentsu clients, and pursue increased sales and profit for the Target Company. Dentsu will assign the Target Company as a key buyer of interactive media, and the Target Company 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 the Target Company 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.

Furthermore, based on the "Basic Agreement on Capital Tie-Up and Business Alliance" dated December 20, 2007, entered into between Dentsu and the Target Company, it was resolved and announced at a meeting of Dentsu's Board of Directors held on February 14, 2008, that under the agenda to designate directors and auditors which will be proposed at the Target Company's ordinary shareholders meeting scheduled to be held in March, 2008, two candidates shall be designated by Dentsu out of the five candidates for director of the Target Company, and one candidate designated by Dentsu shall be the candidate for auditor.

Conversely, to enhance the services structure for clients, Dentsu is planning to accept a loan of 50 employees from the Target Company by October, 2008. Through these personnel exchanges, Dentsu plans to effectively utilize the management resources of both companies. Dentsu believes that further enhancement of the operating base and improved corporate value of Dentsu and the Target Company will be possible through such activities.

5. Locations where copies of the tender offer registration statement are made available for inspection

Dentsu Inc., Head Office
1-8-1, Higashi-shimbashi, Minato-ku, Tokyo

Jasdaq Securities Exchange, Inc.
1-4-9, Kayabacho, Nihonbashi, Chuo-ku, Tokyo

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