

**NEWS RELEASE****FOR IMMEDIATE RELEASE****February 9, 2009****Announcement of Amendment to  
Forecast of Financial Results**

In light of Dentsu's recent performance, the forecast for financial results announced on November 12, 2008 is hereby amended as follows:

1. Amendment to Forecast of Consolidated Annual Financial Results for the Fiscal Year Ending March 2009 (April 1, 2008 through March 31, 2009)

	Net sales (millions of yen)	Operating income (millions of yen)	Ordinary income (millions of yen)	Net income (millions of yen)	Net income per share (yen)
Previously announced forecast (A)	1,946,000	45,300	54,900	25,200	98.08
Amended forecast (B)	1,866,500	35,800	44,200	11,000	42.81
Amount of increase / decrease (B-A)	(79, 500)	(9,500)	(10,700)	(14,200)	—
Rate of increase / decrease (%)	(4.1)	(21.0)	(19.5)	(56.3)	—
(Reference) Actual results for prior year (fiscal year ended March 31, 2008)	2,057,554	56,126	67,993	36,246	132.03

2. Amendment to Forecast of Non-Consolidated Annual Financial Results for the Fiscal Year Ending March 2009 (April 1, 2008 through March 31, 2009)

	Net sales (millions of yen)	Operating income (millions of yen)	Ordinary income (millions of yen)	Net income (millions of yen)	Net income per share (yen)
Previously announced forecast (A)	1,508,500	27,300	38,900	19,800	77.06
Amended forecast (B)	1,427,200	19,600	30,900	6,500	25.30
Amount of increase / decrease (B-A)	(81,300)	(7,700)	(8,000)	(13,300)	—
Rate of increase / decrease (%)	(5.4)	(28.2)	(20.6)	(67.2)	—

(Reference) Actual results for prior year (fiscal year ended March 31, 2008)	1,585,982	36,281	47,341	24,533	89.36
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### 3. Reasons for Amendment

In addition to Dentsu's report of loss owing to revaluation of securities as of the end of the third quarter ended December 31, 2008, Dentsu has amended downward its forecast of financial results as above in order to reflect the increasingly cautious approach to advertising spending of its clients in response to the steep downturn in the economy.

Regarding the forecast for consolidated financial results, in relation to Dentsu's share of net income of Publicis Groupe S.A., an affiliated company accounted for by the equity method, Publicis Groupe S.A. does not disclose its forecast for financial results, and accordingly, Dentsu's equity in income of affiliated companies for the second half ending March 31, 2009 is forecast to be 3,793 million yen (after deducting 2,262 million yen for amortization of goodwill) based on the second half financial results of Publicis Groupe S.A. for the previous year. The average foreign exchange rate for the period from January, 2008 to December, 2008 of approximately 1 euro=152.5 yen, the same rate used for other affiliated companies, has been applied.

Furthermore, the loss owing to revaluation of securities recorded at the end of the third quarter ended December 31, 2008 is included in the forecast for financial results, but depending on market prices as of the last day of the fiscal year ending March 31, 2009, the amount of revaluation loss booked may change, or no revaluation may be necessary.

\* For "Net income per share", the Dentsu's stock split, which became effective on January 4, 2009 (at a ratio of 100 shares per share), has been reflected, and conforming retroactive amendment has been made.

#### **Note: Cautionary statement with respect to forward-looking statements**

This forecast of financial results has been made by Dentsu based on information currently available to it, and contains potential risks and uncertainties. Therefore, actual financial results may differ from the forecast due to changes in various factors.

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