

NEWS RELEASE**FOR IMMEDIATE RELEASE****May 7, 2009**

Announcement of Amendment to Forecast of Financial Results and Forecast of Year-end Dividend for Fiscal Year Ended March 31, 2009

1. Amendment to Forecast of Financial Results

The forecast for financial results announced on February 9, 2009 is hereby amended as follows:

(1) Amendment to Forecast of Consolidated Annual Financial Results for the Fiscal Year Ended March 31, 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)	1,866,500	35,800	44,200	11,000	42.81
Amended forecast (B)	1,887,170	43,184	53,363	(20,453)	(79.61)
Amount of increase / decrease (B-A)	20,670	7,384	9,163	(31,453)	—
Rate of increase / decrease (%)	1.1%	20.6%	20.7%	—	—
(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 Ended March 31, 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)	1,427,200	19,600	30,900	6,500	25.30
Amended forecast (B)	1,447,410	23,870	34,585	(32,771)	(127.55)
Amount of increase / decrease (B-A)	20,210	4,270	3,685	(39,271)	—
Rate of increase / decrease (%)	1.4%	21.8%	11.9%	—	—
(Reference) Actual results for prior year (fiscal year ended March 31, 2008)	1,585,982	36,281	47,341	24,533	89.36

(3) Reasons for Amendment

Dentsu has amended downward its forecast of financial results in order to reflect a loss on valuation of investment securities of 51 billion yen (55.5 billion yen on a non-consolidated basis) due to the sluggish stock market.

* "Net income per share" is recalculated to reflect the assumption that the Dentsu's stock split, which became effective on January 4, 2009 (at a ratio of 100 shares per share), was implemented at the beginning of the previous fiscal year ended March 31, 2008.

2. Amendment to Forecast of Dividend

The forecast of the year-end dividend for fiscal year ended March 31, 2009 is hereby amended as follows:

(1) Description of Amendment

(Yen)

(Record date)	Cash dividend per share				
	First Quarter -end	Second Quarter -end	Third Quarter -end	Year-end	Full-year
Previous dividend forecast	—	—	—	20.00	40.00
Amended dividend forecast	—	—	—	15.00	35.00
Dividend paid for current year	—	20.00	—	—	—
(Reference) Dividend paid for prior year (fiscal year ended March 31, 2008)	—	17.50	—	17.50	35.00

Note: Dentsu has implemented a stock split which came effective on January 4, 2009 at a ratio of 100 shares per share, and the indicated dividend per share reflects the assumption that such stock split was implemented at the beginning of the previous fiscal year ended March 31, 2008.

(2) Reasons for Amendment

Dentsu considers return of profits to shareholders to be one of its key policies, and had planned to increase its dividend for the fiscal year ended March 31, 2009 by five yen, year-on-year, to 40 yen (including the interim dividend of 20 yen).

However, in addition to the rapid economic downturn and the weak performance, as mentioned in "1. Amendment to Forecast of Financial Results", a net loss is now expected for the fiscal year ended March 31, 2009 and therefore, unfortunately, the year-end dividend per share will be 15 yen per share.

Accordingly, the annual dividend per share for the fiscal year ended March 31, 2009 will be 35 yen, including the dividend of 20 yen per share distributed for the first half ended September 30, 2008, the same as the annual dividend for the previous fiscal year ended March 31, 2008.

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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