

NEWS RELEASE**FOR IMMEDIATE RELEASE****November 6, 2009****Announcement of Amendment to
Forecast of Financial Results**

In light of Dentsu's recent performance, the forecast for financial results announced on May 11, 2009 is hereby amended as follows:

Amendment to Forecast of Consolidated Semi-Annual Financial Results for the First Half Ended September 30, 2009 (April 1, 2009 through September 30, 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)	800,900	4,300	7,800	3,200	12.89
Amended forecast (B)	785,858	6,834	10,460	7,138	28.69
Amount of increase / decrease (B-A)	(15,041)	2,534	2,660	3,938	
Rate of increase / decrease (%)	(1.9)	58.9	34.1	123.1	
(Reference) Actual results for prior year (first half ended September 30, 2008)	948,621	17,795	22,117	8,111	30.54

Amendment to Forecast of Consolidated Annual Financial Results for the Fiscal Year Ending March 31, 2010 (April 1, 2009 through March 31, 2010)

	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)	1,634,400	15,800	23,900	11,400	45.93
Amended forecast (B)	1,610,600	19,400	27,600	16,400	65.85
Amount of increase / decrease (B-A)	(23,800)	3,600	3,700	5,000	
Rate of increase / decrease (%)	(1.5)	22.8	15.5	43.9	

(Reference) Actual results for prior year (fiscal year ended March 31, 2009)	1,887,170	43,184	53,363	(20,453)	(79.61)
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Amendment to Forecast of Non-Consolidated Semi-Annual Financial Results for the First Half Ended September 30, 2009 (April 1, 2009 through September 30, 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)	620,700	2,000	8,200	5,100	21.55
Amended forecast (B)	618,617	6,630	13,450	9,884	39.73
Amount of increase / decrease (B-A)	(2,082)	4,630	5,250	4,784	
Rate of increase / decrease (%)	(0.3)	231.5	64.0	93.8	
(Reference) Actual results for prior year (half year ended September 30, 2008)	727,160	11,172	20,810	10,368	39.04

Amendment to Forecast of Non-Consolidated Annual Financial Results for the Fiscal Year Ending March 31, 2010 (April 1, 2009 through March 31, 2010)

	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)	1,271,400	10,000	17,800	10,700	43.11
Amended forecast (B)	1,253,400	14,300	22,900	15,500	62.24
Amount of increase / decrease (B-A)	(18,000)	4,300	5,100	4,800	
Rate of increase / decrease (%)	(1.4)	43.0	28.7	44.9	
(Reference) Actual results for prior year (fiscal year ended March 31, 2009)	1,447,410	23,870	34,585	(32,771)	(127.55)

Reasons for Amendment

The Japanese economy is gradually recovering from the economic downturn triggered by the financial crisis, with improvements in exports and manufacturing. There is continuing uncertainty, however, about future conditions, including the employment situation, which remains severe.

In this environment, although net sales for the first half ended September 30, 2009 are forecast to fall below the initial forecast, operating income and ordinary income are expected to exceed the initial forecast due to cost reduction efforts. In addition, owing to such factors as the tax refund on income taxes for the past fiscal year which is attributable to the partial write-off of a valuation loss on the listed shares posted in the past fiscal year, net income is also expected to exceed the initial forecast.

For the second half, the harsh environment is expected to continue, and net sales for the fiscal year ending March 31, 2010 are expected to fall below the initial forecast; but due to ongoing implementation of cost controls, operating income, ordinary income and net income are expected to exceed the initial forecast.

* "Net income per share" has been calculated taking into account the stock split implemented at the beginning of the previous fiscal year, which became effective on January 4, 2009 (at a ratio of 100 shares per share of common stock).

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 the Company, 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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