

||||| **NEWS RELEASE** |||||

FOR IMMEDIATE RELEASE**February 10, 2010**

Announcement of Amendment to Forecast of Financial Results

In light of Dentsu's recent performance, the forecast of financial results announced on November 6, 2009 is hereby amended as follows:

1. 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)	1,610,600	19,400	27,600	16,400	65.85
Amended forecast (B)	1,636,000	25,900	33,400	24,600	98.80
Amount of increase / decrease (B-A)	25,400	6,500	5,800	8,200	—
Rate of increase / decrease (%)	1.6	33.5	21.0	50.0	—
(Reference) Actual results for prior year (fiscal year ended March 31, 2009)	1,887,170	43,184	53,363	(20,453)	(79.61)

2. 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)	1,253,400	14,300	22,900	15,500	62.24
Amended forecast (B)	1,276,600	18,300	26,500	20,900	83.94
Amount of increase / decrease (B-A)	23,200	4,000	3,600	5,400	—
Rate of increase / decrease (%)	1.9	28.0	15.7	34.8	—

(Reference) Actual results for prior year (fiscal year ended March 31, 2009)	1,447,410	23,870	34,585	(32,771)	(127.55)
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3. Reasons for Amendment

Uncertainty still remains in the future prospects of the advertising market. However, since the Dentsu Group's actual performance for the third quarter (from October 1 to December 31, 2009) proved better than expected, we have amended the forecast of consolidated financial results for the fiscal year ending March 31, 2010 which we announced on November 6, 2009.

Regarding the forecast of 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 of financial results, and accordingly, Dentsu's equity in income of affiliated companies for the second half ending March 31, 2010 is forecast to be 3,921 million yen (after deducting 1,192 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 2009 to December 2009 of approximately 1 euro = 130.2 yen, the same rate used for other affiliated companies, has been applied.

* "Net income per share" has been calculated taking into account the stock split implemented at the beginning of fiscal year 2008 (April 1, 2008) 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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