

NEWS RELEASE**FOR IMMEDIATE RELEASE****December 22, 2005**

Dentsu Announces Business Alliance and Capital Tie-Up with OPT Inc. in Internet Marketing Field

Dentsu Inc. (President: Tateo Mataka; Head Office: Tokyo; Capital: 58,967.1 million yen) announced today that Dentsu and OPT Inc. have entered into a capital tie-up and business alliance agreement. Concomitantly, OPT Inc. will issue new shares and stock acquisition rights to which Dentsu will subscribe.

1. Purpose of Capital Tie-Up and Business Alliance

According to Dentsu, Internet advertising expenditures reached 181.4 billion yen in 2004, growing more than 50% compared to the previous year and exceeding radio advertising expenditures. They are predicted to surpass 500 billion yen in 2009 as announced by Dentsu Communication Institute Inc.

Through a business alliance in the Internet marketing field, Dentsu and OPT have agreed to jointly develop, expand and pursue new business opportunities.

Furthermore, in order to share the achievements of the business alliance and to respond to OPT's financing needs, Dentsu plans to invest in OPT in an effort to strengthen the relationship. OPT plans to utilize this funding to further fortify its human resources and new businesses development, including M&A.

This capital tie-up will combine issuance of new shares and stock acquisition rights, reflecting OPT's desire to give extra consideration to mitigating the effects of dilution on existing shareholders and minimizing the decrease in capital efficiency as much as possible. Exercise of the stock acquisition rights by Dentsu will be determined taking into consideration the results of the alliance and OPT's further funding needs.

2. Summary of Business Alliance

The business alliance will cover the Internet marketing field, and details will be discussed in a business alliance promotion committee to be established under the authority of two cooperative chairmen, one from each party.

Specifically, such matters as joint proposals on Internet advertising planning for clients, joint planning and development of new Internet advertising space and content, and cooperation in the rapidly growing SEM (Search Engine Marketing) field, focusing on search listing advertising, will be considered by the above mentioned committee.

Discussions on overseas joint ventures, measurement systems for the effectiveness of Internet advertising, mobile marketing and alliances between subsidiaries and affiliates of both companies are also planned.

In accordance with this alliance, Dentsu plans to dispatch a part-time director to OPT.

3. Outline of Shares and Stock Acquisition Rights

Shares

Number of shares acquired:	6,500 shares
Number of shares held after acquisition:	6,500 shares
Total acquisition price (acquisition price per share):	3,477,500,000 yen (535,000 yen per share)
Percentage shareholding after acquisition:	5.1%

Stock Acquisition Rights

Number of stock acquisition rights acquired:	37 stock acquisition rights (totaling 18,500 shares)
Total acquisition price (acquisition price per stock acquisition right):	858,585,000 yen (23,205,000 yen per stock acquisition right)
Exercise price of the stock acquisition rights:	357,000,000 yen per stock acquisition right (714,000 yen per share)
Percentage shareholding after exercise of all stock acquisition rights:	16.6 % (on a fully diluted basis)

4. Impact on Dentsu's Financial Results

The impact on Dentsu's financial results due to this business alliance and capital tie-up is uncertain at this point. There will be no impact on OPT's financial results.

Outline of Companies

(1) Company Name	Dentsu Inc. (As of September 30, 2005)	OPT Inc. (As of June 30, 2005)
(2) Business	Advertising	Advertising focused on internet
(3) Date established	December 27, 1906	March 4, 1994
(4) Location	1-8-1, Higashi-shimbashi, Minato-ku, Tokyo	Sumitomo Seimei Akasaka Bldg. 8th floor 3-3-3 Akasaka, Minato-ku, Tokyo
(5) Representative	Tateo Mataki, President & CEO	Noboru Hachimine, President and CEO
(6) Capital	58,967 million yen	2,820 million yen
(7) Number of outstanding shares	2,781,840 shares	120,172 shares
(8) Total shareholders' equity	462,477 million yen	6,425 million yen
(9) Total assets	1,076,994 million yen	14,594 million yen
(10) End of fiscal year	March 31	December 31
(11) Number of employees	6,026	184
(12) Main clients	Companies in various industries, Government, and media-related companies	Companies in various industries, Government, and media-related companies
(13) Principal shareholders and shareholding ratios	Jiji Press, Ltd. 12.4% Kyodo News 10.6% Japan Trustee Services Bank, Ltd. 4.6% The Master Trust Bank of Japan 4.5% Dentsu (treasury stock) 3.0%	Noboru Hachimine 25.1% Tomohito Ebine 7.4% Japan Trustee Services Bank, Ltd. 6.1% Masaki Kobayashi 5.8% Atsushi Nouchi 5.8%

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