

NEWS RELEASE**FOR IMMEDIATE RELEASE****July 24, 2006**

Dentsu and OPT Announce Joint Development of Mobile Marketplace Business

Dentsu Inc. (President: Tateo Mataka; Head Office: Tokyo; Capital: 58,967.1 million yen) and OPT Inc. (President & Chief Visionary Officer: Noboru Hachimine; Headquarters: Tokyo) announced today that they have reached an agreement on pursuing the joint development of a mobile marketplace business (see Note) as part of a capital and business alliance. The partners plan to launch an e-commerce site for cosmetics and a specialist information site for insurance products on July 25, 2006.

By combining Dentsu's strong partnerships with media and its knowledge of mobile marketing with OPT's marketing capabilities and its expertise in the personal computer-based Web marketplace business, the two groups aim to develop a powerful mobile marketplace business.

The mobile marketplace sites to be launched under this alliance will primarily target women aged 20 to 29 years under the "Moo" brand. The Moo brand name is derived from the phrase "Mobile Only One." The first two sites will be "Moo Cosmetics," a mobile e-commerce site for cosmetics, and "Moo Insurance," a mobile site specializing in information on insurance products. As well as introducing and selling a wide range of popular cosmetics products, Moo Cosmetics will provide an array of beauty-related information. Moo Insurance will enable users to request detailed information packages on a wide range of insurance products and provide basic knowledge related to insurance.

The mobile marketplace sites will carry information on a performance or "cost-per-action" basis. Under this system, advertisers will pay fees determined by specific user actions, such as a purchase order placement, a request for an information package, or a call center inquiry. Dentsu and OPT will aggressively promote the mobile marketplace sites among advertisers and position them as media with a high return on advertising investment.

Specifically, Dentsu will primarily be responsible for driving user traffic to the Moo sites by placing MOO-related advertisements on a number of high-profile mobile sites, while OPT will develop and manage the Moo sites and market the sites to advertisers.

The advertisements used to drive user traffic to the Moo sites will also be handled on a cost-per-action basis, and will utilize the system developed by Action Click Co., Ltd., a member of the Dentsu Group, and an affiliate advertising media rep, to track the advertising performance of each media property. OPT and Action Click entered a capital and business alliance in May 2006.

Dentsu and OPT intend to expand the number of categories in the Moo series in the near future as well as enhance the information offered through the Moo sites in order to reinforce the array of services available to users.

Note: Mobile Marketplace Business

Marketplace refers to a Web-based electronic market bringing together buyers and sellers. Mobile marketplace business refers to a business model utilizing mobile phone-based Internet sites and excludes Web sites aimed at PCs.

Outline of Moo Cosmetics

Site Name:	Moo Cosmetics
URL:	http://imoo.jp/cosme/
User Fees:	Free-of-charge (Excluding data packet charges)
Information Resources:	Information on approximately 20 cosmetics products and e-commerce sales of these products
Main Content:	Popular cosmetics (Introduction of the latest popular cosmetics products) Skincare basics (Skincare tips and knowledge for beautiful skin, updated monthly) Beauty tricks and make-up lessons (Tips and techniques on make-up and beauty, updated monthly)
Unique Site Features:	Prize draws for registered users, members' e-mail magazine

Outline of Moo Insurance

Site Name:	Moo Insurance
URL:	http://imoo.jp/hoken/
User Fees:	Free-of-charge (Excluding data packet charges)
Information Resources:	Information on approximately 20 insurance products, including life insurance, general insurance and auto insurance. Users can request detailed information packages on these products.
Main Content:	Popular insurance products (Introduction of popular insurance products) “What is life insurance?” (Basic knowledge on life insurance, updated monthly) “What types of insurance are there?” (General knowledge on insurance, updated monthly)
Unique Site Features:	Prize draws for registered users, members’ e-mail magazine Calls to insurance company call centers via the Moo Insurance site are all free of charge.

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