

NEWS RELEASE**FOR IMMEDIATE RELEASE****December 25, 2006**

Dentsu Announces Early Retirement Incentive Program

Dentsu Inc. (President: Tateo Mataki; Head Office: Tokyo; Capital: 58,967.1 million yen) announced today that it will implement an early retirement incentive program targeted at employees aged 45 to 59 years who have been in service for 15 years or more, or employees aged under 45 years who have been in service for 20 years or more. The Company will begin soliciting applications from those eligible to participate in this fiscal year's program on January 9, 2007.

The purpose of the early retirement incentive program is to provide an opportunity for each employee to pursue a career plan appropriate to his or her own individual needs. For employees applying to take part in the program and who wish to embark on a career in a new business field, Dentsu will provide reemployment support services.

Details of the early retirement incentive program are as follows.

- 1. Eligibility:** Employees who (i) will have been in service for 15 years or more and will be between 45 years old and 59 years old; or (ii) will have been in service 20 years or more and will be under 45 years old, as of March 31, 2007.
- 2. Period in which applications are solicited:** January 9, 2007, to February 2, 2007
- 3. Date of retirement:** March 31, 2007
- 4. Number of applications sought:** 100 employees

5. Retirement benefits to be paid: Employees participating in the early retirement incentive program will receive standard retirement entitlements plus additional special retirement benefits.

6. Impact on profit and loss: The special retirement benefits to be paid out in conjunction with the implementation of the early retirement incentive program will be accounted for as an extraordinary loss in the fiscal year ending March 31, 2007.

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