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Information Services International-Dentsu, Ltd.
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**Notice of Revision to Forecasts (Consolidated and Non-Consolidated)
for the Fiscal Year Ending March 2010**

Information Services International-Dentsu, Ltd. (ISID) has revised its full year forecasts for the fiscal year ending March 2010 (April 1, 2009–March 31, 2010) from those announced on October 29, 2009. Details of the revision are as follows.

1. Revisions to Results Forecast for the Full Year of the Fiscal Year Ending March 2010 (April 1, 2009–March 31, 2010)

1) Consolidated Results Forecast

	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per Share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous Forecast (A)	65,636	261	445	527	16.20
Revised Forecast (B)	60,971	(986)	(958)	(530)	(16.27)
Variance (B – A)	(4,665)	(1,247)	(1,403)	(1,057)	
Percentage Change (%)	(7.1)%	—	—	—	
(REF) FY2008 Full Year Results	75,148	4,481	4,628	1,357	41.67

2) Non-Consolidated Results Forecast

	Net Sales	Operating Income	Ordinary Income	Net Income	Net Income per Share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previous Forecast (A)	57,333	606	1,056	728	22.35
Revised Forecast (B)	52,892	(560)	(164)	(90)	(2.76)
Variance (B – A)	(4,441)	(1,166)	(1,220)	(818)	
Percentage Change (%)	(7.7)%	—	—	—	
(REF) FY2008 Full Year Results	59,485	3,700	4,040	976	29.98

2. Reasons for the Revision

The curbs on corporate IT investment that began in the latter half of the previous fiscal year continued to make for difficult circumstances during the subject third quarter (October 1–December 31, 2009).

Under such conditions, the ISID Group took proactive steps to further strengthen its proposal efforts, bolster in-house software, and develop new solutions. As a result, although orders received declined 8.0% in the subject third quarter compared to the same period of the previous fiscal year, this was a definite improvement over the 35.8% year-on-year decline for the second quarter (July 1–September 30, 2009).

However, corporate IT investment remains tightly restrained, particularly for new projects, and decision-making has become increasingly protracted. As a result, we anticipate that the ISID Group's sales will fall below the previous forecast (October 29, 2009), centered on consulting services, custom system development, in-house software and third-party software licenses.

Earnings are also expected to fall below the previous forecast, as despite efforts to lower costs by utilizing offshore development and other means, the gross profit margin has fallen with the decline in revenue, while selling, general and administrative expenses have risen, centered on expenses related to idle engineers. As a result, we are revising our full-year earnings forecast from that announced on October 29, 2009.

Forward-Looking Statements

The forecast figures for sales and earnings presented in this document were determined in accordance with industry trends, client situations, and other judgments and assumptions made with information available at the time of preparation. Accordingly, actual sales and earnings may differ from forecasts as a result of uncertainties inherent in the forecasts, as well as internal and external fluctuations in business operations.