

Overview of 3rd Quarter Results (Consolidated and Non-consolidated) for the Year Ending December 31, 2006



November 9, 2006

Company Name : **ASATSU-DK INC.** Exchange: Tokyo Stock Exchange First Section
 Securities Code : 9747 Location of Head Office: Tokyo
 URL : <http://www.adk.jp/english/ir/index.html>
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 Name of Parent or Other Related Company : WPP Group plc (code number : WPP/LSE, WPPGY/NASDAQ NM)
 Attribute of Parent or Other Related Company : Other Related Company, for which the reporting company
 is an equity method affiliate.
 Share of voting rights owned by such Other Related Company : 21.80 % as of June 30, 2006

1. Matters Concerning the Compilation of the Overview of Quarterly Results.

1) Is any simplified accounting treatment adopted? : Yes.

At the company and some subsidiaries, income tax expense were calculated by a simplified method, where income tax expense at each company is a product of income before income taxes multiplied by expected income tax rate for the year.

2) Is there any variance in the accounting treatment from the most recent accounting year? : No.

3) Is there any variance in range of consolidation and equity method companies? : No

Consolidated Subsidiaries (0 added, 0 removed); Equity Method Companies (0 added, 0 removed)

2. The First Nine Months Consolidated Results for the Year Ending December 31, 2006

(From Jan.1, 2006 to Sep. 30, 2006)

(1) Operating Results

(Unit: millions of Yen, Rounded down under 1 million Yen)

	Gross Billings		Operating Income		Recurring Profit	
	(millions of Yen)	(%)	(millions of Yen)	(%)	(millions of Yen)	(%)
Nine months ended Sep. 30, 2006	310,171	(0.0)	5,675	5.1	7,398	6.2
Nine months ended Sep. 30, 2005	310,279	3.8	5,398	(8.4)	6,966	(4.3)
(Ref.) Fiscal 2005	424,705		7,488		10,482	

	Net Income		Net Income per Share
	(millions of Yen)	(%)	(Yen)
Nine months ended Sep. 30, 2006	4,509	12.7	94.52
Nine months ended Sep. 30, 2005	4,000	6.2	82.56
(Ref.) Fiscal 2005	5,946		122.11

(Reference) The Third Quarter Consolidated Results (Three months from Jul.1, 2006 to Sep. 30, 2006)

(Unit: millions of Yen, Rounded down under 1 million Yen)

	Gross Billings		Operating Income		Recurring Profit	
	(millions of Yen)	(%)	(millions of Yen)	(%)	(millions of Yen)	(%)
3Q(3Months) 2006	96,369	(1.1)	1,424	5.4	1,796	2.6
3Q(3Months) 2005	97,474	2.4	1,351	(8.3)	1,750	(0.4)

	Net Income	
	(millions of Yen)	(%)
3Q(3Months) 2006	1,037	3.8
3Q(3Months) 2005	999	8.4

(Notes) Percentages shown for Gross Billings, Operating Income, Recurring Profit and Net Income represent increase/decrease from those in the corresponding period of the previous year.

[Supplementary Notes on the Consolidated Results]

During the first nine months of 2006, the Japanese economy showed slow but steady growth, led by an increase in corporate capital expenditures and exports, as well as a recovery in the employment. When private consumption is included, the foundation for economic growth is solid. We also expect the Japanese economy will maintain its slow but steady growth, in spite of some possible negative impacts by uncertain overseas economies and other geopolitical risks. In the advertising industry, mature traditional advertising media offer only limited growth, while consumer-generated media, like weblogs and social networking sites are becoming more influential and changing consumer purchasing patterns and behavior. Advertising clients now expect us to go far beyond traditional media buying. They now demand optimum media planning solutions that integrate traditional and digital media with maximum returns on their advertising investments. The ADK group responds to these demands by offering fully integrated communications services, including mass-personal media and traditional media, by taking advantage of our 360-degree communications solutions with the core idea that every consumer touch point can be used as a creative medium:

(Advertising Business Segment)

The group's advertising business generated gross billings of Y 303,604 million (0.0% y-o-y growth). Although gross billings from clients in Cosmetics/Toiletries and Transportation/Leisure increased, and the group acquired new clients and new brands, gross billings from clients in Finance/Insurance, Information/Communications, Foods, and Government/Organizations declined at the parent company. The gross billings at consolidated subsidiaries in this segment grew in total. Operating income improved by 3.5 % year-on-year to Y 5,771 million due to a reduction in less profitable businesses in the TV and newspaper divisions and larger gross billings in the digital media division. A decrease in overseas sales of Yu-Gi-Oh! Duel Monsters, an animated cartoon, which once enjoyed high popularity in 2004, was compensated for by the enhanced contents portfolio.

(Other Business)

The group's consolidated subsidiaries in the publications industry struggled to generate sales while facing large risks of returns of unsold books and magazines. The once profitable contract of publishing periodicals for credit card members was wound up during the last fiscal year. As a result, the segment reported sales of Y 6,566 million (3.4% decline y-o-y) and operating loss of Y 89 million for the period (compared with Y 171 million operating loss for 3Q 2005).

As a result, the group's gross billings were Y 310,171 million (0.0% y-o-y decline) with gross profits totaling Y 36,460 million (4.3% y-o-y growth). Selling, general and administrative expenses were kept at Y 30,784 million (4.2% y-o-y growth), realizing an increased operating income of Y 5,675 million (5.1% y-o-y growth). Equity in earnings of affiliated companies-net grew to Y 179 million, 125.3% larger than 3Q 2005, as the net income of Digital Advertising Consortium Inc., an internet advertising media representative company, and overseas equity method affiliates both grew. An information processing services affiliate, however, suffered from sluggish sales growth under increased competition. Even so, the group achieved consolidated recurring profits of Y 7,398 million (6.2% y-o-y growth), while Income before income tax and minority interests grew to Y 8,133 million (14.8% y-o-y growth) and net income rose to Y 4,509 million (12.7% y-o-y growth).

(2) Consolidated Financial Position (Unit: millions of Yen, Rounded down under 1 million Yen)

	Total Assets	Shareholders' Equity	Shareholders' Equity Ratio	Shareholders' Equity per Share
	(millions of Yen)	(millions of Yen)	(%)	(Yen)
Sep. 30, 2006	246,464	137,035	55.2	2,887.95
Sep. 30, 2005	236,173	130,484	55.3	2,692.90
(Ref.) Dec.31, 2005	246,867	134,751	54.6	2,809.30

[Supplementary Notes on the Consolidated Financial Condition]

As of September 30, 2006, Total Assets were Y 246,464 million, a Y 10,291 million increase from those on September 30, 2005, mainly due to an increase in Investment Securities. In addition to price increases of already held securities, ADK acquired equity securities in some media owners and contents providers for strategic reasons and established some joint ventures in the Internet and digital media sector. Total Liabilities were Y 109,429 million, a Y 4,929 million increase, mainly due to increase in deferred tax liabilities, an item under Other long-term liabilities. In order to maximize shareholders' returns, ADK acquired 400,000 treasury stocks for Y 1,465 million during the three months until September; and the balance of treasury stock totaled Y 12,967 million at the end of the third quarter. Minority Interests were Y 1,016 million.

ADK acquired 400,000 treasury stocks for Y 1,465 million during the three months until September; and the balance of treasury stock totaled Y 12,967 million at the end of the third quarter. Minority Interests were Y 1,016 million. Total Net Assets, which includes Shareholders' Equity, Valuation and Translation Adjustments, and Minority Interests under the new TSE formula, totaled Y 137,035 million. Total Net Assets Ratio was 55.6%. Under the old TSE formula, where the Shareholders' Equity does not include Minority Interests but include Valuation and Translation Adjustments, the Shareholders' Equity Ratio as of September 30, 2006 was 55.2%.

(Reference) The First Nine Months Non-consolidated Results for the Year Ending December 31, 2006
(From Jan.1, 2006 to Sep. 30, 2006)

(1) Operating Results

(Unit: millions of Yen, Rounded down under 1 million Yen)

	Gross Billings		Operating Income		Recurring Profit	
	(millions of Yen)	(%)	(millions of Yen)	(%)	(millions of Yen)	(%)
Nine months ended Sep. 30, 2006	281,254	(1.0)	5,084	2.0	6,539	3.4
Nine months ended Sep. 30, 2005	284,212	4.8	4,984	(8.5)	6,321	(3.5)
(Ref.) Fiscal 2005	384,849		6,733		9,284	

	Net Income		Net Income per Share	Fully Diluted Net Income per Share
	(millions of Yen)	(%)	(Yen)	(Yen)
Nine months ended Sep. 30, 2006	4,073	14.1	85.38	-
Nine months ended Sep. 30, 2005	3,571	5.0	73.70	-
(Ref.) Fiscal 2005	5,382		111.23	-

(Reference) The Third Quarter Non-consolidated Results (From Jul.1, 2006 to Sep.30, 2006)

(Unit: millions of Yen, Rounded down under 1 million Yen)

	Gross Billings		Operating Income		Recurring Profit	
	(millions of Yen)	(%)	(millions of Yen)	(%)	(millions of Yen)	(%)
3Q(3Months) 2006	86,614	(2.2)	1,300	(7.4)	1,551	(6.1)
3Q(3Months) 2005	88,547	3.1	1,404	1.9	1,651	6.0

	Net Income	
	(millions of Yen)	(%)
3Q(3Months) 2006	868	(5.2)
3Q(3Months) 2005	916	20.1

(2) Non-consolidated Financial Position

(Unit: millions of Yen, Rounded down under 1 million Yen)

	Total Assets	Net Assets	Shareholders' Equity Ratio	Shareholders' Equity per Share
	(millions of Yen)	(millions of Yen)	(%)	(Yen)
Sep. 30, 2006	218,314	120,876	55.4	2,566.45
Sep. 30, 2005	209,599	116,325	55.5	2,400.69
(Ref.) Dec.31, 2005	219,546	120,328	54.8	2,509.31

3. Forecast of Consolidated Fiscal 2006 (January 1 to December 31, 2006)

We do not revise the forecast for Fiscal 2006 consolidated and non-consolidated results as announced on February 15, 2006.

A Cautionary Note on Forward-looking Statements:

This report may contain forward-looking statements based on ASATSU-DK management's view and assumptions of future developments as of the date of such statements. The foregoing statements are inherently subject to risks and uncertainties that could lead to material differences between such statements and actual outcomes. Therefore, ASATSU-DK does not warrant any certainty and accuracy thereto. ASATSU-DK also expressly disclaims any obligation to update or revise its forward-looking statements.

ASATSU-DK INC. and Consolidated Subsidiaries

Consolidated Income Statements

Nine Months Ended September 30, 2006

(Unaudited and before reclassifications and rearrangements)

Millions of Yen

	Nine Months Ended September 30, 2006	Nine Months Ended September 30, 2005	Year Ended December 31, 2005
GROSS BILLINGS	310,171	310,279	424,705
COST OF SALES	273,711	275,327	376,931
GROSS PROFIT	36,460	34,951	47,774
SELLING, GENERAL AND ADMINISTRATIVE EXPENSES			
1. Salaries	15,251	14,402	20,972
2. Provision for bonus expenses	1,257	1,341	307
3. Provision for pension benefits	1,347	1,289	1,782
4. Rent expenses	2,743	2,728	3,642
5. Other expenses	10,184	9,790	13,582
Total selling, general and administrative expenses including others	30,784	29,552	40,286
OPERATING INCOME	5,675	5,398	7,488
NON - OPERATING INCOME			
1. Interest income	422	325	462
2. Dividend income	801	594	1,092
3. Equity in earnings of affiliated companies-net	179	79	124
4. Other income	518	720	1,445
Total non-operating income including others	1,922	1,719	3,125
NON - OPERATING EXPENSES			
1. Interest expenses	22	31	37
2. Other expenses	176	121	93
Total non-operating expenses including others	199	152	130
RECURRING PROFIT	7,398	6,966	10,482
EXTRAORDINARY PROFITS	1,305	394	1,314
EXTRAORDINARY LOSSES	571	276	768
INCOME BEFORE INCOME TAXES AND MINORITY INTERESTS	8,133	7,084	11,028
INCOME TAXES	3,589	3,026	5,025
MINORITY INTERESTS IN NET INCOME	34	57	56
NET INCOME	4,509	4,000	5,946

ASATSU-DK INC. and Consolidated Subsidiaries

Consolidated Balance Sheets

September 30, 2006

(Unaudited and before reclassifications and rearrangements)

Millions of Yen

	September 30, 2006	September 30, 2005	December 31, 2005
<u>ASSETS</u>			
CURRENT ASSETS			
1. Cash and time deposits	18,110	21,887	21,334
2. Notes and accounts receivable-trade	95,133	90,319	103,078
3. Marketable securities	4,600	10,245	2,987
4. Inventories	11,535	11,522	7,575
5. Other current assets	3,297	2,162	3,218
6. Allowance for doubtful accounts	(638)	(641)	(683)
Total current assets	132,039	135,497	137,510
FIXED ASSETS			
1. Tangible fixed assets	3,903	4,126	4,029
2. Intangible fixed assets	1,664	2,083	1,990
3. Investments and other assets			
(1) Investment securities	98,130	84,529	93,161
(2) Other assets	11,872	11,585	11,630
(3) Allowance for doubtful accounts	(1,146)	(1,649)	(1,453)
Total investments and other assets	108,856	94,465	103,337
Total fixed assets	114,425	100,645	109,357
TOTAL ASSETS	246,464	236,173	246,867

ASATSU-DK INC. and Consolidated Subsidiaries

Consolidated Balance Sheets

September 30, 2006

(Unaudited and before reclassifications and rearrangements)

Millions of Yen

	September 30, 2006	September 30, 2005	December 31, 2005
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
1. Notes and accounts payable-trade	81,897	82,452	85,615
2. Short-term debt	164	1,000	573
3. Current portion of long-term debt	49	49	49
4. Accrued bonuses to employees	1,374	1,428	453
5. Allowance for sales returns	756	675	750
6. Other current liabilities	7,991	5,474	6,875
Total current liabilities	92,233	91,081	94,319
LONG-TERM LIABILITIES			
1. Bonds	500	500	500
2. Long-term debt	128	168	158
3. Accrued retirement benefits	1,910	3,290	2,801
4. Allowance for retirement benefits to directors and corporate auditors	668	627	635
5. Other long-term liabilities	13,987	8,831	12,702
Total long-term liabilities	17,195	13,417	16,798
TOTAL LIABILITIES	109,429	104,499	111,117
<u>MINORITY INTERESTS</u>	-	1,189	997
<u>SHAREHOLDERS' EQUITY</u>			
Common stock	-	37,581	37,581
Capital surplus	-	40,607	40,607
Retained earnings	-	42,235	44,191
Unrealized gain on available-for-sale securities	-	17,765	21,784
Foreign currency translation adjustments	-	117	277
Treasury stock-at cost	-	(7,823)	(9,690)
SHAREHOLDERS' EQUITY-NET	-	130,484	134,751
TOTAL LIABILITIES, MINORITY INTERESTS AND SHAREHOLDERS' EQUITY	-	236,173	246,867

ASATSU-DK INC. and Consolidated Subsidiaries

Consolidated Balance Sheets

September 30, 2006

(Unaudited and before reclassifications and rearrangements)

Millions of Yen

	September 30, 2006	September 30, 2005	December 31, 2005
<u>NET ASSETS</u>			
SHAREHOLDERS' EQUITY			
1. Common stock	37,581	-	-
2. Capital surplus	40,607	-	-
3. Retained earnings	47,104	-	-
4. Treasury stock-at cost	(12,967)	-	-
Total shareholders' equity	112,325	-	-
VALUATION AND TRANSLATION ADJUSTMENTS			
1. Unrealized gain on available-for-sale securities	23,386	-	-
2. Deferred hedge profit and loss	1	-	-
3. Foreign currency translation adjustments	304	-	-
Total valuation and translation adjustments	23,692	-	-
MINORITY INTERESTS	1,016	-	-
TOTAL NET ASSETS	137,035	-	-
TOTAL LIABILITIES AND NET ASSETS	246,464	-	-

ASATSU-DK INC. and Consolidated Subsidiaries

Segment Information

(Unaudited and before reclassifications and rearrangements)

Nine Months Ended September 30, 2006

Millions of Yen

	Advertising	Others	Total	Eliminations or Corporate	Consolidated
GROSS BILLINGS					
1 Billings to out-of-group customers	303,604	6,566	310,171	-	310,171
2 Inter-segment billings	85	218	303	(303)	-
Total billings	303,690	6,785	310,475	(303)	310,171
Operating expenses*	297,918	6,874	304,793	(297)	304,495
Operating income	5,771	(89)	5,682	(6)	5,675

Nine Months Ended September 30, 2005

Millions of Yen

	Advertising	Others	Total	Eliminations or Corporate	Consolidated
GROSS BILLINGS					
1 Billings to out-of-group customers	303,479	6,799	310,279	-	310,279
2 Inter-segment billings	288	116	405	(405)	-
Total billings	303,768	6,916	310,684	(405)	310,279
Operating expenses*	298,193	7,087	305,281	(401)	304,880
Operating income	5,574	(171)	5,402	(3)	5,398

* Operating expenses is the total of cost of sales and selling, general, and administrative expenses.

ASATSU-DK INC.**Non-consolidated****Income Statements****Nine Months Ended September 30, 2006**

(Unaudited and before reclassifications and rearrangements)

Millions of Yen

	Nine Months Ended September 30, 2006	Nine Months Ended September 30, 2005	Year Ended December 31, 2005
GROSS BILLINGS	281,254	284,212	384,849
COST OF SALES	251,864	255,683	346,245
GROSS PROFIT	29,390	28,528	38,603
SELLING, GENERAL AND ADMINISTRATIVE EXPENSES	24,306	23,544	31,870
OPERATING INCOME	5,084	4,984	6,733
NON - OPERATING INCOME	1,566	1,423	2,602
NON - OPERATING EXPENSES	112	86	50
RECURRING PROFIT	6,539	6,321	9,284
EXTRAORDINARY PROFITS	1,279	299	1,224
EXTRAORDINARY LOSSES	391	254	563
INCOME BEFORE INCOME TAXES	7,427	6,366	9,945
INCOME TAXES	3,353	2,794	4,563
NET INCOME	4,073	3,571	5,382

ASATSU-DK INC.**Non-consolidated****Balance Sheets****September 30, 2006**

(Unaudited and before reclassifications and rearrangements)

Millions of Yen

	September 30, 2006	September 30, 2005	December 31, 2005
<u>ASSETS</u>			
CURRENT ASSETS			
1. Cash and time deposits	7,833	11,878	11,360
2. Notes receivable-trade	7,167	9,524	9,212
3. Accounts receivable-trade	77,539	71,009	82,952
4. Marketable securities	4,115	9,742	2,408
5. Inventories	8,537	9,222	5,685
6. Other current assets	2,708	1,568	2,757
7. Allowance for doubtful accounts	(499)	(554)	(553)
Total current assets	107,402	112,390	113,823
FIXED ASSETS			
1. Tangible fixed assets	1,937	2,162	2,055
2. Intangible fixed assets	1,526	1,897	1,821
3. Investments and other assets			
(1) Investment securities	98,392	84,881	93,396
(2) Other assets	10,131	9,792	9,610
(3) Allowance for doubtful accounts	(1,075)	(1,525)	(1,160)
Total investments and other assets	107,447	93,148	101,845
Total fixed assets	110,911	97,208	105,722
TOTAL ASSETS	218,314	209,599	219,546

ASATSU-DK INC.**Non-consolidated****Balance Sheets****September 30, 2006**

(Unaudited and before reclassifications and rearrangements)

Millions of Yen

	September 30, 2006	September 30, 2005	December 31, 2005
<u>LIABILITIES</u>			
CURRENT LIABILITIES			
1. Notes payable-trade	20,049	23,236	23,395
2. Accounts payable-trade	56,441	54,501	56,672
3. Other current liabilities	5,316	3,708	3,971
Total current liabilities	81,808	81,446	84,039
LONG-TERM LIABILITIES			
1. Accrued retirement benefits	1,156	2,484	2,015
2. Accrued retirement benefits to directors and corporate auditors	668	627	635
3. Other long-term liabilities	13,804	8,715	12,527
Total long-term liabilities	15,629	11,827	15,178
TOTAL LIABILITIES	97,437	93,274	99,217
<u>SHAREHOLDERS' EQUITY</u>			
Common stock	-	37,581	37,581
Capital surplus	-	40,607	40,607
Retained earnings	-	29,036	30,847
Unrealized gain on available-for-sale securities	-	16,922	20,982
Treasury stock-at cost	-	(7,823)	(9,690)
SHAREHOLDERS' EQUITY-NET	-	116,325	120,328
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	-	209,599	219,546
<u>NET ASSETS</u>			
SHAREHOLDERS' EQUITY			
1. Common stock	37,581	-	-
2. Capital surplus	40,607	-	-
3. Retained earnings	33,199	-	-
4. Treasury stock-at cost	(12,967)	-	-
Total shareholders' equity	98,421	-	-
VALUATION AND TRANSLATION ADJUSTMENTS			
1. Unrealized gain on available-for-sale securities	22,453	-	-
2. Deferred hedge profit and loss	1	-	-
Total valuation and translation adjustments	22,455	-	-
TOTAL NET ASSETS	120,876	-	-
TOTAL LIABILITIES AND NET ASSETS	218,314	-	-