Abstract: This paper presents an analysis of the relationship between the elements of pictures and music which make up commercials. In order to clarify the interactions between the expressions of pictures and music, the expressions were classified into 9 elements, 7 categories. These categories were applied to commercial samples using Hayashi’s Quantification Theory. The result shows picture and music elements contribute greatly to the impression such as Exciting-Calm and Homely-Sophisticated made by commercial. We have been also successful in clarifying the relationship between basic elements such as color and tonality, indicating the probability of their appeal to the subconscious feelings of human beings.