



News Release

May 27, 2015

**Notice regarding Adjustment of Conversion Price for
¥33,000,000,000 Zero Coupon Convertible Bonds due 2018**

May 27, 2015 – ABC-MART, INC. (the “Company”) hereby announces the adjustment of the conversion price for its ¥33,000,000,000 Zero Coupon Convertible Bonds due 2018 (the “Bonds”) as follows:

1. Adjustment of Conversion Price

Name of issue	Conversion price prior to the adjustment	Conversion price after the adjustment
¥33,000,000,000 Zero Coupon Convertible Bonds due 2018	¥4,588.0	¥4,556.5

2. Effective Date for the new Conversion Price

March 1, 2015 (Japan time)

3. Reason for the adjustment

The 30th general meeting of shareholders of the Company held on May 27, 2015 (for the fiscal year ended February 28, 2015) approved the payment of a year-end dividend in the amount of ¥60 per share, and accordingly the aggregate amount of dividend for the fiscal year ended February 28, 2015 has become ¥100 per share. As a result, the conversion price has been adjusted pursuant to Condition 5.2.5 of the terms and conditions of the Bonds (adjustment of conversion price due to distribution to shareholders of Extraordinary Dividends (as defined in such Condition 5.2.5)).

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