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Document to be filed:	Amendment Report of Extraordinary Report
Filing to:	Director-General of the Kanto Local Finance Bureau
Date of filing:	October 7, 2014
Company name (Japanese):	日本たばこ産業株式会社 (*Nihon Tabako Sangyo Kabushiki-Kaisha*)
Company name (English):	JAPAN TOBACCO INC.
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Place where the document is available for public inspection:	Tokyo Stock Exchange, Inc. (2-1, Nihonbashi-kabutocho, Chuo-ku, Tokyo)

1. Reason for filing
Among the items stated in the Extraordinary Report submitted as of September 19, 2014, the "issue price" and "total issue price" have been determined, therefore, this document is filed pursuant to the provisions of Article 24-5, paragraph (5) of the Financial Instruments and Exchange Act.

2. Amendments
(Note) Underlined portions were amended.

(3) Issue price
(Before amendment)
The amount to be paid in for each subscription right to share shall be equal to the amount obtained by multiplying the option price per share calculated based on the basic figures described in 2) through 7) below in accordance with the following Black-Scholes model by the number of shares to be granted, with any amount less than ¥1 resulting from the calculation rounded up to the nearest yen.

$$C = Se^{-qT}N(d) - Xe^{-rT}N\left(d - \sigma\sqrt{T}\right)$$

In this formula,

$$d = \frac{\ln\left(\dfrac{S}{X}\right) + \left(r - q + \dfrac{\sigma^2}{2}\right)T}{\sigma\sqrt{T}}$$

1) C = Option price per share
2) S = Share price: the closing price of the regular trading of the shares of JT's common stock on the Tokyo Stock Exchange on October 6, 2014 (or the basic price on the trading day immediately following that date, if there is no closing price on that date)
3) X = Exercise price: ¥1
4) T = Expected time to maturity: 15 years
5) σ = Volatility: share price volatility rate calculated based on the closing price of the regular trading of the shares of JT's common stock on each transaction date from October 6, 1999 through October 6, 2014.
6) r = Risk-free interest rate: interest rate on Japanese government bonds for the remaining years to the maturity corresponding to the expected time to maturity.
7) q = Dividend yield: dividend per share (actual dividends paid over the last 12 months (dividends with September 30, 2013 and March 31, 2014 as record dates) of JT's common stock) divided by the share price defined in 2) above.
8) $N(\cdot)$ = Cumulative distribution function of the standard normal distribution

(After amendment)
¥483,200 per subscription right to share (¥2,416 per share)

(4) Total issue price
(Before amendment)
To be determined

(After amendment)
¥166,289,600