

(Translation)

May 16, 2008

Dear Sirs,

Name of the company:	West Japan Railway Company
Representative:	Masao Yamazaki President and Representative Director
Code No.:	No. 9021 Tokyo Stock Exchange, Osaka Securities Exchange, Nagoya Stock Exchange and Fukuoka Stock Exchange
Further inquiries:	Michio Utsunomiya General Manager of Corporate Communications Department (Tel.: 06-6375-8889)

**Notice of Determination of Matters Concerning the Acquisition
by the Company of its Own Shares**

(Acquisition by the Company of its own shares in accordance with its Articles of Incorporation
pursuant to Article 165, paragraph 2 of the Corporation Law of Japan)

Notice is hereby given that West Japan Railway Company (the "Company"), at the meeting of its Board of Directors held on May 16, 2008, determined the matters concerning the acquisition by the Company of its own shares in accordance with Article 156 of the Corporation Law of Japan, applicable pursuant to Article 165, paragraph 3 of the said Law, as described below:

Description

1. Reason for the acquisition by the Company of its own shares:

To allow management to carry out capital policies with agility in response to business conditions.

2. Content of the acquisition:

- | | |
|---|--|
| (1) Class of shares to be acquired: | Shares of common stock of the Company |
| (2) Total number of shares to be acquired: | (Not exceeding) 50,000 shares
(Ratio thereof to the total number of issued shares (excluding shares of treasury stock): 2.5%) |
| (3) Aggregate acquisition prices of shares: | (Not exceeding) ¥20,000,000,000 |
| (4) Acquisition period: | June 2, 2008 through March 31, 2009 |

(For reference)

Shares of treasury stock of the Company as of April 30, 2008:

- Total number of issued shares
(excluding shares of treasury stock): 1,982,566 shares
- Number of shares of treasury stock: 17,434 shares

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