

(Translation)

Company name: **West Japan Railway Company**

President: Takayuki Sasaki

(Code number: 9021 Stock listings: Tokyo Stock Exchange, Osaka Securities Exchange, Nagoya and Fukuoka Stock Exchanges)

For further information, please contact: Kazuyuki Hyakuda,
General Manager, Corporate Communications Department
Telephone: +81-6-6375-8889**Notice of the Variance Between Forecasts and Actual Results**

West Japan Railway Company had a marked variance between its forecasts for the year ended March 31, 2010, released on January 29, 2010, and actual results, on both a consolidated and non-consolidated basis. Details of this variance are as follows.

1. Variance Between Forecasts and Actual Results**(1) Consolidated Forecasts and Actual Results for the Year Ended March 31, 2010**

	Millions of Yen				Yen
	Operating revenues	Operating income	Recurring profit	Net income	Net income per share
Forecast (A)	1,187,000	65,000	36,000	20,000	10,328.36
Actual Result (B)	1,190,135	76,530	48,106	24,858	12,837.31
Change (B-A)	3,135	11,530	12,106	4,858	
Percent Change (%)	0.3	17.7	33.6	24.3	
(Reference) Year ended March 31, 2009	1,275,308	122,519	94,850	54,529	27,729.03

(2) Non-Consolidated Forecasts and Actual Results for the Year Ended March 31, 2010

	Millions of Yen				Yen
	Operating revenues	Operating income	Recurring profit	Net income	Net income per share
Forecast (A)	816,000	51,500	22,500	15,500	8,000.63
Actual Result (B)	816,784	58,503	29,800	20,577	10,621.42
Change (B-A)	784	7,003	7,300	5,077	
Percent Change (%)	0.1	13.6	32.4	32.8	
(Reference) Year ended March 31, 2009	875,030	102,094	73,411	44,380	22,557.62

2. Reasons for the Variance

Revenue was basically in line with the previous forecast, but operating expenses fell below forecast as a result of revisions to bonuses and other costs. As a result, operating revenues, operating income, recurring profit and net income all exceeded the previous forecast on both a consolidated and non-consolidated basis.

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