

(Translation)

May 18, 2011

Dear Sirs:

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

**Notice of Stock Split, Adoption of a Unit-of-Share System and
Amendment to the Articles of Incorporation**

It is hereby notified that West Japan Railway Company (the "Company"), at the meeting of its Board of Directors held today, adopted resolutions for a stock split, the adoption of a unit-of-share system and amendment to the Articles of Incorporation, as described below:

Description

1. Purposes of the stock split, adoption of a unit-of-share system and amendment to the Articles of Incorporation:

To help enhance the convenience of the stock exchanges on which the shares of the Company are listed and increase the liquidity thereof in consideration of the purpose of the "Action Program for Consolidation of Trading Units" publicized by the Japanese Stock Exchanges Conference in November 2007, the Company will make a stock split to subdivide each of its shares into 100 shares and adopt a unit-of-share system. No substantial change will occur in the investment units as a result of the stock split and the adoption of a unit-of-share system.

2. Stock split:

(1) Method of the stock split:

The Company will make a stock split to subdivide the shares of common stock held by its shareholders appearing or recorded in the final register of shareholders as of Thursday, June 30, 2011 at the ratio of one share to 100 shares as of the same day as the record date therefor.

(2) Number of shares to be increased by the stock split:

The number of shares to be increased by the stock split shall be the total number of shares issued as at the end of business on Thursday, June 30, 2011, multiplied by 99. On the basis of the total number of issued shares as of Wednesday, May 18, 2011, the following figures are obtained:

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|---|--------------------|
| (i) Total number of issued shares before the stock split: | 2,000,000 shares |
| (ii) Number of shares to be increased by the stock split: | 198,000,000 shares |
| (iii) Total number of issued shares after the stock split: | 200,000,000 shares |
|) | |
| (iv) Total number of issuable shares after the stock split: | 800,000,000 shares |

(3) Schedule of the stock split:

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|---|-------------------------|
| (i) Date of public notice of the record date: | Tuesday, June 14, 2011 |
| (ii) Record date: | Thursday, June 30, 2011 |
| (iii) Effective date: | Friday, July 1, 2011 |
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3. Adoption of a unit-of-share system:

(1) Number of shares constituting one unit of shares to be adopted:

The Company will adopt a unit-of-share system as of the effective date set forth in "2. Stock split". The number of shares constituting one unit of shares shall be 100 shares.

(2) Schedule of the adoption of the system:

Effective date: Friday, July 1, 2011

(For reference) As of June 28, 2011, the trading unit of the shares of the Company on the stock exchanges will be changed to 100 shares.

4. Amendment to the Articles of Incorporation:

(1) Reasons for the amendment:

As a result of "2. Stock split" and "3. Adoption of a unit-of-share system", the Company will make amendment to its Articles of Incorporation pursuant to Article 184, paragraph 2 and Article 191 of the Corporation Law of Japan as of Friday, July 1, 2011.

(2) Particulars of the amendment:

- (i) To increase the total number of issuable shares in accordance with the stock split ratio, the Company will make amendment to the existing Article 6 (Total number of issuable shares).
- (ii) To adopt a unit-of-share system and fix the number of shares constituting one unit of shares at 100 shares simultaneously upon the stock split, the Company will establish a new Article 7 (Number of shares constituting one unit).

The Company will also submit a proposition for amendment to the Articles of Incorporation to establish new provisions for the descriptions of the rights of less-than-one-unit shares and requests for sale of less-than-one-unit shares as well as the above-mentioned particulars to its 24th Ordinary General Meeting of Shareholders to be held in June 2011.

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