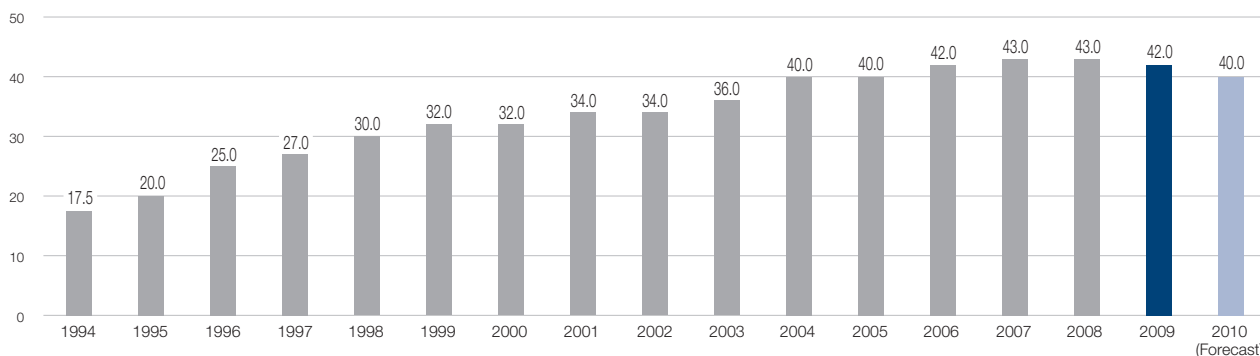


Dividend Policy and Shareholder Reward Points System (as of December 31, 2009)

Dividend Policy

Coca-Cola West places the utmost priority on paying stable dividends to shareholders, and pays two dividends per year—an interim dividend and year-end dividend—after giving full consideration to the Company's operating performance and retained earnings.

● Dividend per share (yen)



Note: Forecast for fiscal 2010 is as of February 3, 2010.

Shareholder Reward Points system

Shareholders who possess 100 or more shares receive a number of Reward Points according to the number of shares they own. For shares registered as of June 30, Reward Points are awarded the following September, and for shares registered as of December 31, the Reward Points are awarded in April of the following year. Shareholders can choose to exchange their Reward Points, with one point equal to ¥60, for assorted Coca-Cola products or to use them as donations to the Company's social contribution activities by using the Reward Points Web site or product catalog.

● Awarding criteria

Effective date	Number of shares owned	Details	Time of award
June 30	100 to 499 shares	30 Coca-Cola Reward Points	September of the same year
	500 to 999 shares	40 Coca-Cola Reward Points	
	1,000 to 4,999 shares	60 Coca-Cola Reward Points	
	Above 5,000 shares	120 Coca-Cola Reward Points	
December 31	100 to 499 shares	30 Coca-Cola Reward Points	April of the following year
	500 to 999 shares	40 Coca-Cola Reward Points	
	1,000 to 4,999 shares	60 Coca-Cola Reward Points	
	Above 5,000 shares	120 Coca-Cola Reward Points	

● Options for Reward Points



▲ Coca-Cola products



▲ Bath towel with Coca-Cola West logo



▲ Donation to Ichimura Nature School in Kyushu