Independent Review of the Environment Action Report

Since fiscal 2002, the Environment Action Report (the "Action Report") of Kyushu Electric Power Co., Inc (the "Company") has been subject to independent reviews by Tohmatsu Environmental Research Institute Ltd. Both the Environmental Affairs Department of the Head Office and branch offices has been reviewed to improve the reliability of the Action Report.



Review at a branch office (Sendai Nuclear Power Station)

1 Report on the Review Results

Report on the Review of the 2005 Action Report

Tohmatsu Environmental Research Institute Ltd. conducted an independent review on the accuracy of significant environmental information contained in the 2005 Kyushu Electric Power Environment Action Report ("Action Report") of the Kyushu Electric Power Co., Inc (the "Company").

Findings identified in the review process are described below, aside from those stated on the Independent Review Report of the Action Report.

The number in parentheses included in the descriptions below represents the page number in the Action Report.

1. Matters Appreciated

(1) Cost plan for environmental activities

The Company developed a plan for cost allocation related to environmental activities this fiscal year with the view of optimal allocation of management resources. This allows the proactive use of environmental accounting to optimize investment costs determined based on effect and relevant investment criteria. We are convinced this is an excellent effort to facilitate the efficient allocation of management resources and to provide environmental information to its stakeholders (see page 21.)

(2) Communication with stakeholders

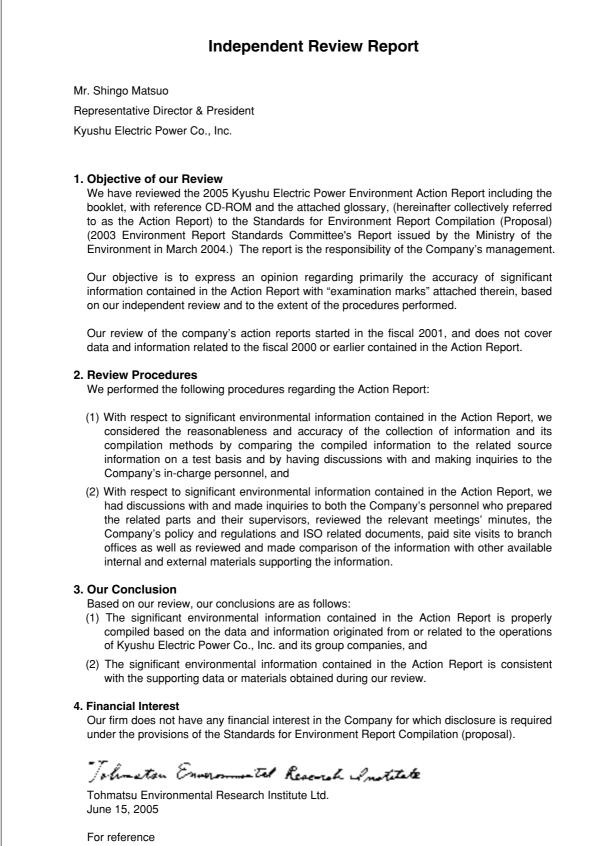
Part IV of the Action Report contains substantial information on internal and external evaluation results of the Action Report as well as environmental preservation activities and measures taken. This demonstrates the Company's constructive attitude to its stakeholders.

2. Matters to be Addressed

(1) Securing accuracy of environmental information

In environmental accounting, we found some data omissions at certain offices in totaling depreciation costs related to this fiscal year's investment. Operation flows are being reviewed to develop conditions that prevent mistakes to facilitate the early compilation of the Action Report. However, it is recommended that the development and implementation of internal controls be seriously considered to improve the accuracy of environmental information.

2 Independent Opinions on the Environment Action Report



Tohmatsu Environmental Research Institute is a subsidiary company of Tohmatsu & Co., the Japanese national practice firm of Deloitte Touche Tohmatsu.