

2.Third-Party Opinions about the Environment Action Report



Report by Tohmatsu Environmental Research Institute

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Objective of our review

We have carried out a review of the 2003 Environment Action Report of Kyushu Electric Power Co., Inc., which is the sole responsibility of the Company's management. Our objective was to express an independent view on the information contained in the report.

Our review procedures

In accordance with your instructions, we performed the following review procedures, which were agreed upon with the Company's management. Since our review commenced in Fiscal 2001, it is to be noted that data and information before Fiscal 2000 are not included within the scope of our review.

- (1) A review was made of the reasonableness of the procedures for collecting and collating the information contained in the report.
- (2) Discussions were held with and inquiries made of the Company's management and staff who have responsibility for the preparation of the report. Minutes of the Company's relevant committees, site inquiries, and comparison of the information contained in the report with documents regarding ISO14001, other documents prepared internally, and available published information were also reviewed. Concerning the environmental data from Kyushu Electric Power Group companies, confirmation was made by the perusal and collation of records submitted, and inquiries to the Company's staff responsible for the preparation of the data.

Our conclusions

Based on these procedures, we conclude:

- (1) The data contained in the report was properly summarized from the data prepared by the Company in relation to their daily operations;
- (2) The information contained in the report is consistent with the supporting data obtained during our review.

Tohmatsu Environmental Research Institute

Tohmatsu Environmental Research Institute
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