

**Summary of Non-consolidated Results for the FY2005 1Q-3Q
(April 1, 2005 - December 31, 2005)
Kyushu Electric Power Co., Inc.**

Stock code: 9508
(URL: <http://www.kyuden.co.jp/en/ir/index>)
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Stock listed on:
Tokyo Stock Exchange,
Osaka Securities Exchange,
Fukuoka Stock Exchange

Location of head office: Fukuoka

1. Items used to compile financial information for the quarter

(1) Adoption of simplified method in accounting practice (yes/no): No

(2) Any changes between the accounting practices used here and those used in preparing consolidated accounts for the previous business year (yes/no): Yes

[Changes]

- Depreciation

Prior to April 1, 2005, the Company treated easements related to lands below transmission lines as non-depreciable assets.

Effective April 1, 2005, the Company began depreciation of such easements to determine transmission and distribution costs more adequately in accordance with the revision of the Japanese Electric Utility Law requiring electric utility providers to account for revenues and expenses of transmission and distribution.

The effect of this change was to increase operating expenses and to decrease income before income taxes and minority interests by ¥4,621 million for the nine months ended December 31, 2005.

- Reserve for reprocessing of irradiated nuclear fuel

Prior to April 1, 2005, the annual provision for the costs of reprocessing irradiated nuclear fuel was calculated to state the related reserve at 60% of the amount that would be required to reprocess all of the irradiated nuclear fuel in accordance with the regulatory authority.

Effective April 1, 2005, the Company adopted a revised accounting standard for reserve for reprocessing of irradiated nuclear fuel.

In accordance with the change in the accounting rules applicable to electric utility providers in Japan, the reserve was stated at present value of the amount that would be required to reprocess the irradiated nuclear fuel with definite plan for reprocessing.

The effect of this change was to increase operating expenses and to decrease income before income taxes and minority interests by ¥1,032 million for the nine months ended December 31, 2005.

2. Non-consolidated results for 1Q-3Q (April 1, 2005-December 31, 2005)

(1) Non-consolidated business results

(Rounded down to the nearest million yen)

	Sales		Operating income		Ordinary income		Net income	
	(million yen)	(%)	(million yen)	(%)	(million yen)	(%)	(million yen)	(%)
Nine months ended Dec. 31, 2005	973,583	-2.2	132,573	-27.7	102,218	-31.8	61,041	-29.8
Nine months ended Dec. 31, 2004	995,144	2.1	183,364	15.6	149,867	25.5	86,946	13.2
Year ended Mar. 31, 2005	1,333,160		201,574		152,922		89,385	

	Net earnings per share	Net earnings per share adjusted for latent shares
	(yen)	(yen)
Nine months ended Dec. 31, 2005	128.84	-
Nine months ended Dec. 31, 2004	183.47	-
Year ended Mar. 31, 2005	188.33	-

Note: Percentage figures on sales, operating income, ordinary income and net income indicate the percentage change on the results for the previous year.

(2) Non-consolidated financial position

	Total assets	Shareholders' equity	Equity ratio	Shareholders' equity per share
	(million yen)	(million yen)	(%)	(yen)
Nine months ended Dec. 31, 2005	3,830,860	984,174	25.7	2,077.45
Nine months ended Dec. 31, 2004	3,823,432	926,942	24.2	1,956.26
Year ended Mar. 31, 2005	3,806,567	929,356	24.4	1,961.19

[Reference] Results projection for the year ended March 2006 (April 1, 2005-March 31, 2006)

The results projection is not changed from the previous projection (as of November, 2005).

	Sales	Operating income	Ordinary income	Net income
	(100 million yen)	(100 million yen)	(100 million yen)	(100 million yen)
Annual results	12,950	1,430	1,000	590

Reference: Projection of net income per share [full year] (yen): 124.54

*The above projection was based on information available at the time of the release of this document. Due to various factors, the actual result may vary from projection data.
