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27 June 2018

Ladies and Gentlemen

SSE plc

We consent to the inclusion in the Circular dated 27 June 2018 ('the document') of our report of the same date in the form and context in which it is included. We attach a copy of the document initialled by us for the purpose of identification.

Our consent is required by Rule 23.2 of the City Code and is given for the purpose of complying with that provision and for no other purpose.

Yours faithfully

KPMG LLP

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