

Morgan Stanley

The Directors
SSE plc
Inveralmond House
200 Dunkeld Road
Perth
Perthshire
PH1 3AQ

27

June 2018

Dear Sir / Madam

SSE plc (the "Company")

We hereby consent to the inclusion in the circular dated 27 June 2018 to be issued by the Company, of our report in Part C of Appendix 1 (*SSE Quantified Financial Benefits Statement*) and to the issue of this circular with references to our name being included, each in the form and context in which it is included as shown on the enclosed proof of the circular which we have initialled for identification.

Yours faithfully



Morgan Stanley & Co. International plc