

Comisión Nacional del Mercado de Valores
Ref.: Material facts communication; ordinary dividend distribution

Sevilla, 20 June 2008

Dears Sirs,

We hereby inform you that the Ordinary General Meeting of Shareholders of this Company, held on 6 April 2008 on second call, has adopted the resolution of distributing the dividend corresponding to the Shareholders according to the following amount:

- Amount of dividend corresponding to year 2007:
0'17 gross euros per share.
- Retention, be it the case, of a 18% on gross amount:
0'0306 euros per share.
- Net Amount of dividend per share:
0'1394 euros per share.

Number of issued shares with dividend rights: 90.469.680.

The payment shall be made effective from July 2, 2008. "RBC Dexia Investor Services España, S.A." has been appointed as the paying agent entity. Thus, the payment of the dividend to the adhered entities shall be made as of the previously indicated date, after producing the relevant position certificates, at "RBC Dexia Investor Services España, S.A.", c/ Fernando el Santo, 20, 28010 Madrid.

This resolution has also been notified to the "Sociedad de Gestión de los Sistemas de Registro, Compensación y Liquidación de Valores, S.A.", for the purposes of Royal Decree 166/1992, of February 14, on stock representation through account notes and compensation and liquidation of Stock Exchange operations.

We hereby enclose a copy of the text of the notice published today, within the established lapse.

Very truly yours,

Miguel Ángel Jiménez-Velasco Mazarío
General Secretary

ABENGOA

ABENGOA

Anuncio de pago de dividendo correspondiente al ejercicio 2007

Por acuerdo de la Junta General Ordinaria de Accionistas de Abengoa, S.A. celebrada en segunda convocatoria el 6 de abril de 2008, el próximo 2 de julio se procederá a la distribución entre los señores accionistas del dividendo correspondiente al ejercicio 2007 por importe de 0'17 euros brutos por acción, para todas las acciones actualmente en circulación (90.469.680 acciones). Sobre dicho importe se efectuará, en los casos que corresponda, la oportuna retención fiscal del 18%.

El pago del dividendo se realizará por la entidad "RBC Dexia Investor Services España, S.A.", C/ Fernando el Santo 20, 28010, Madrid, previa presentación por las entidades depositarias, del correspondiente certificado emitido por el Servicio de Compensación y Liquidación de Valores, S.A.

Sevilla, 20 de junio de 2008. El Secretario del Consejo de Administración.