

**SP Plus Corporation****Supplemental Financial Information - Reconciliation of forward-looking adjusted measures to their comparable GAAP measures**

	<u>2018 Outlook</u>	<u>Per Share</u>
Net income attributable to SP Plus, as reported	Approximately \$56 - \$59 million	\$2.48 to \$2.58
less: Net gain on Parkmobile transaction, after tax	Approximately \$7.5 million	Approximately \$0.32
Adjusted net income attributable to SP Plus	Approximately \$48 - \$51 million	\$2.16 - \$2.26
Net income attributable to SP Plus, as reported	Approximately \$56 - \$59 million	
plus: Income tax expense	Approximately \$20 - \$22 million	
plus: Interest expense, net	Approximately \$8 - 9 million	
plus: Depreciation and amortization	Approximately \$19 - \$21 million	
less: Net gain on Parkmobile transaction	Approximately \$10 million	
EBITDA, as reported and adjusted	Approximately \$94 - \$99 million	
Net cash flow from operating activities	Approximately \$80 - \$85 million	
less: Capital expenditures, net	Approximately \$10 - \$14 million	
less: Distributions to non-controlling shareholders	Approximately \$3 - \$4 million	
Free cash flow	Approximately \$65 - \$70 million	