

## U.S. Tax Characterization of the 2017 Distribution to Shareholders

The information below summarizes Atlantica Yield's U.S. income characterization of its 2017 distributions of \$1.050 per share. Shareholders should consult their personal tax advisors as to their specific tax treatment of Atlantica Yield plc distributions.

	<b>Distribution per share</b>
<b>Distribution amount</b>	<b>\$1.050</b>
Ordinary taxable dividend	\$0.680
Non dividend distribution	\$0.370