

U.S. Tax Characterization of the 2018 Distribution to Shareholders

The information below summarizes Atlantica Yield's U.S. income characterization of its 2018 distributions of \$1.33 per share. Shareholders should consult their personal tax advisors as to their specific tax treatment of Atlantica Yield plc distributions.

	Distribution per share
Distribution amount	\$1.33
Non-dividend distribution	\$1.33