



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 11, 2014

Via E-mail

Santiago Seage  
Chief Executive Officer  
Abengoa Yield plc  
Great West House, GW1, 17<sup>th</sup> floor  
Great West Road  
Brentford, United Kingdom TW8 9DF

**Re: Abengoa Yield plc  
Amendment No. 4 to Registration Statement on Form F-1  
Filed June 11, 2014  
File No. 333-194970**

Dear Mr. Seage:

We have reviewed your amendment and have the following comments.

Exhibit 5.1

1. Please have counsel revise its opinion to consent to be being named in the "Legal Matters" section of the registration statement. Please refer to Section IV of Staff Legal Bulletin No. 19, which is available on our website.

Exhibits 8.1 and 8.2

2. For each opinion, please have counsel revise its opinion to consent to the prospectus discussion of its opinion and to consent to being named in the "Taxation" section of the registration statement. Please refer to Section IV of Staff Legal Bulletin No. 19. In addition, please revise the "Taxation" section of the registration statement to identify by name the law firm providing the tax disclosure to which each of the opinions relate. Please refer to Section III.B.2 of Staff Legal Bulletin No. 19.

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You may contact Sondra Snyder, Staff Accountant at (202) 551-3332, or Jennifer Thompson, Accounting Branch Chief, at (202) 551-3737, if you have questions regarding comments on the financial statements and related matters. Please contact Scott Anderegg, Attorney Advisor, at (202) 551-3342, or Dietrich King, Legal Branch Chief, at (202) 551-3338 with any other questions.

Sincerely,

/s/ Dietrich A. King for

Mara L. Ransom  
Assistant Director