



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

September 21, 2017

Francisco Martinez-Davis  
Chief Financial Officer  
Atlantica Yield plc  
Great West House, GW1, 17th floor  
Great West Road  
Brentford, United Kingdom TW8 9DF

**Re: Atlantica Yield plc**  
**Form 20-F for the Fiscal Year Ended December 31, 2016**  
**Filed February 28, 2017**  
**File No. 001-36487**

Dear Mr. Martinez-Davis:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Office of Consumer Products