

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM F-1  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933**

**Abengoa Yield plc**

(Exact name of Registrant as specified in its charter)

**Not Applicable**

(Translation of Registrant's name into English)

**England and Wales**  
(State or other jurisdiction of  
incorporation or organization)

**4911**  
(Primary Standard Industrial  
Classification Code Number)

**Not applicable**  
(I.R.S. Employer  
Identification No.)

**Great West House, GW1, 17<sup>th</sup> floor  
Great West Road  
Brentford, United Kingdom TW8 9DF  
Tel.: +34 954 937 111**

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

**Abengoa Solar LLC  
1250 Simms St., #101  
Lakewood, CO 80401  
Tel.: (303) 928 8500**

**Attn.: Christopher B. Hansmeyer**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

*Copies of all communications, including communications sent to agent for service, should be sent to:*

**Jeffrey C. Cohen  
Linklaters LLP  
1345 Avenue of the Americas  
New York, New York 10105  
Phone: (212) 903-9000**

**Michael J. Willisch  
Davis Polk & Wardwell LLP  
Paseo de la Castellana, 41  
28046 Madrid  
Phone: + 34 91 768 9610**

**Approximate date of commencement of proposed sale of the securities to the public:** As soon as practicable after this registration statement becomes effective.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box:

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  **File No. 333-194970**

If this Form is a post effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

**Calculation of Registration Fee**

Title of Each Class of Securities to be Registered	Proposed Maximum Aggregate Offering Price <sup>(1)(2)</sup>	Amount of Registration Fee
Ordinary Shares, nominal value \$0.10 per share	\$138,057,500	\$17,782

(1) The registrant previously registered ordinary shares with a proposed maximum aggregate offering price of \$690,690,000 on a Registration Statement on Form F-1 (File No. 333-194970), which registration statement was declared effective by the Securities and Exchange Commission on June 12, 2014. In accordance with Rule 462(b) promulgated under the Securities Act of 1933, the additional \$138,057,500 proposed maximum aggregate offering price, which is no more than 20% of the maximum aggregate offering price of the securities eligible to be sold under the Registration Statement on Form F-1 (File No. 333-194970), is hereby registered. The aggregate offering price of the ordinary shares registered hereby includes additional ordinary shares that may be purchased by the underwriters.

(2) Estimated solely for the purpose of computing the amount of the registration fee pursuant to Rule 457(o) under the Securities Act of 1933, as amended.

**The Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.**

## EXPLANATORY NOTE

This Registration Statement is being filed pursuant to Rule 462(b) and General Instruction V to Form F-1, both promulgated under the Securities Act of 1933, as amended. The contents of the Registration Statement on Form F-1 (File No. 333-194970) filed by Abengoa Yield plc (the "Company") with the Securities and Exchange Commission (the "Commission") on April 1, 2014, as amended, which was declared effective at 4:00 p.m. Eastern Daylight Time on June 12, 2014, including all amendments, supplements and exhibits thereto and each of the documents filed by the Company with the Commission and incorporated or deemed to be incorporated therein, are incorporated herein by reference.

The required opinions and consents are listed on an Exhibit Index attached hereto and filed herewith.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form F-1 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Washington, D.C. on this 12th day of June, 2014.

**Abengoa Yield plc**

By: /s/ Manuel Sanchez Ortega

Name: Manuel Sanchez Ortega

Title: Director and Chairman of the Board

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement on Form F-1 has been signed by the following persons in the capacities indicated on June 12, 2014.

<u>Signature</u>	<u>Title</u>
<u>*</u> Manuel Sanchez Ortega	Director and Chairman of the Board
<u>*</u> Santiago Seage	Chief Executive Officer and Director (Principal executive officer)
<u>*</u> Eduard Soler	Executive Vice President and Chief Financial Officer (Principal financial officer)
<u>*</u> Marta Jorge	Chief Accounting Officer (Principal accounting officer)
<u>*</u> Maarten Hoogstraate	Director
<u>*</u> Christopher B. Hansmeyer	Authorized Representative in the United States

\* The undersigned by signing his name here to, signs and executes this Registration Statement pursuant to the Powers of Attorney executed by the above named signatures and filed previously with the Securities and Exchange Commission on April 1, 2014.

By: /s/ Santiago Seage

Name: Santiago Seage

## EXHIBIT INDEX

<b>Exhibit Number</b>	<b>Exhibit</b>
5.1	Opinion of Linklaters LLP.
8.1	Opinion of Linklaters LLP as to certain U.S. federal income taxation matters.
8.2	Opinion of Linklaters LLP as to certain United Kingdom taxation matters.
23.1	Consent of Deloitte, S.L., independent registered public accounting firm.
23.2	Consent of Deloitte LLP, independent registered public accounting firm.
23.3	Consent of Linklaters LLP (included in Exhibit 5.1, Exhibit 8.1 and Exhibit 8.2).
24.1	Powers of Attorney (included on signature page to Registration Statement No. 333-194970 filed on April 1, 2014 and incorporated by reference herein).

Linklaters LLP  
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London EC2Y 8HQ  
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Abengoa Yield plc  
Great West House, GW1, 17th floor  
Great West Road  
Brentford, United Kingdom  
TW8 9DF

12 June 2014

Dear Sirs

**Legal Opinion in relation to the proposed initial public offering of Abengoa Yield plc (“Yieldco”)****1 Introduction**

We have acted as English legal advisers to Yieldco in connection with the registration pursuant to Rule 462(b) under the U.S. Securities Act of 1933 (the “**Securities Act**”) of ordinary shares (the “**Shares**”) of \$0.10 nominal value of Yieldco. This opinion is in addition to our opinion that was filed as Exhibit 5.1 to Yieldco’s registration statement on Form F-1 (File No. 333-194970) (as amended through the date hereof, the “**Initial Registration Statement**”) filed with the U.S. Securities and Exchange Commission (the “**Commission**”) under the Securities Act, which Initial Registration Statement is incorporated by reference into the registration statement to which this opinion is an exhibit (the “**Registration Statement**”) pursuant to Rule 462(b) of the Securities Act. We have taken instructions solely from Yieldco.

**2 English law**

This opinion is limited to English law as applied by the English courts and published and in effect on the date of this opinion. It is given on the basis that all matters relating to it will be governed by, and that it (including all terms used in it) will be construed in accordance with, English law. In particular, we express no opinion herein with regard to any system of law (including, for the avoidance of doubt, the federal laws of the United States of America and the laws of the State of New York) other than the laws of England as currently applied by the English courts.

**3 Scope of Enquiry**

For the purpose of this opinion:

**3.1** we have examined the following documents:

- 3.1.1** a copy of the Registration Statement filed with the Commission on 2 June 2014;
- 3.1.2** A copy of the Certificate of Incorporation and the Certificate of Re-registration as a public company of Yieldco;

- 3.1.3 A copy of the Articles of Association of Yieldco adopted on 17 March 2014, and a copy of the Articles of Association of Yieldco adopted on 18 June 2014;
- 3.1.4 A copy of the Minutes of Meetings of the Board of Directors of Yieldco held on 17 March 2014, 20 March 2014, and 28 May 2014;
- 3.1.5 The results of an online search in respect of Yieldco on the Companies House Direct Service made at 10:17 a.m. on 10 June 2014 (the “**Search**”).
- 3.1.6 The results of a telephone search at the Central Registry of Winding-Up Petitions in relation to Yieldco made at 12:27 p.m. on 10 June 2014 (the “**Telephone Search**”).

3.2 We express no opinion as to any taxation matters.

#### 4 Assumptions

For the purpose of this opinion, we have assumed that:

- 4.1 All copies of documents conform to the originals and all originals are genuine and complete.
- 4.2 Each signature is the genuine signature of the individual concerned.
- 4.3 The documents referred to in paragraphs 3.1.2 and 3.1.3 are up-to-date.
- 4.4 The Minutes referred to in paragraph 3 are a true record of the proceedings described in them in duly convened, constituted and quorate meetings and the resolutions set out in those minutes were validly passed and remain in full force and effect without modification.
- 4.5 The written resolutions referred to in paragraph 3 were validly passed and remain in full force and effect without modification.
- 4.6 None of the documents examined by us has been amended, supplemented or terminated (whether by written agreement, course of dealings or otherwise).
- 4.7 on each date of the allotment and issue of the Shares (each an “**Allotment Date**”) Yieldco has complied with all applicable laws to allot and issue the Shares and Yieldco will receive such amounts as are necessary to fully pay the nominal value of the Shares and any applicable share premium.
- 4.8 no step has been taken to wind up, strike off or dissolve the Company or appoint an administrator or receiver or nominee or supervisor in respect of a company voluntary arrangement or similar official in respect of Yieldco or any of its assets or revenues or to obtain a moratorium which has not been revealed by the Search or the Telephone Search.
- 4.9 the directors as at the time of the Allotment Dates will be duly authorised pursuant to the articles of association of Yieldco as in force at the time of the Allotment Dates, the Companies Act 2006 and any relevant authority given by the members of Yieldco in a general meeting to allot and issue Shares on a non pre-emptive basis.
- 4.10 the term “non-assessable”, which has no recognised meaning in English law, for the purposes of this opinion means that, under the Companies Act 2006 (as amended), the articles of association of Yieldco and any resolution taken under the articles of association of Yieldco approving the issuance of the Shares, no holder of such Shares is liable, solely because of such holder’s status as a holder of such Shares, for additional assessments or calls for further funds by Yieldco or any other person.

4.11 following the date of this opinion and prior to the issue of the Shares, Yieldco will validly enter into an underwriting agreement on substantially the terms and conditions described at page 224 of the Registration Statement (the “**Underwriting Agreement**”).

## 5 **Opinion**

Based on the documents referred to and assumptions in paragraphs 3 and 4 and subject to the qualifications in paragraph 6 and to any matters not disclosed to us, we are of the following opinion:

The Shares will be duly authorised and, when (i) issued, delivered and paid for in accordance with the terms of the Underwriting Agreement and (ii) valid entries in the books and registers of the Company have been made, will be validly issued, fully paid and non-assessable.

## 6 **Qualifications**

This opinion is subject to the following qualifications:

- 6.1 This opinion is subject to any limitations arising from (a) bankruptcy, insolvency and liquidation, (b) reorganisation and (c) laws of general application relating to or affecting the rights of creditors.
- 6.2 Our opinion that Yieldco is existing is based on the Search and the Telephone Search. It should be noted that the Search and the Telephone Search are not capable of revealing conclusively whether or not a winding-up or administration petition or order has been presented or made, a receiver appointed, a company voluntary arrangement proposed or approved or any other insolvency proceeding commenced.

## 7 **Consent**

We hereby consent to your filing this opinion as an exhibit to the Registration Statement and to the reference to our firm under the heading “Legal Matters” in the prospectus that is part of the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission thereunder.

Yours faithfully

/s/ Linklaters LLP

Linklaters LLP

June 12, 2014

Abengoa Yield plc  
Great West House, GW1, 17th floor  
Great West Road  
Brentford, United Kingdom  
TW8 9DF

Ladies and Gentlemen:

We have acted as special U.S. tax counsel to Abengoa Yield plc (the “**Company**”), and have been requested to render this opinion in connection with the registration pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the “**Securities Act**”), of ordinary shares (the “**Shares**”) of \$0.10 nominal value of the Company. This opinion is in addition to our opinion that was filed as Exhibit 8.1 to the Company’s registration statement on Form F-1 (Registration No. 333-194970), as amended (the “**Initial Registration Statement**”), filed with the Securities and Exchange Commission (the “**Commission**”), which Initial Registration Statement is incorporated by reference into the registration statement to which this opinion is an exhibit (the “**Registration Statement**”) pursuant to Rule 462(b) of the Securities Act.

We have examined the Registration Statement. In addition, we have examined, and have relied as to matters of fact upon, originals, or duplicates or certified or conformed copies, of such corporate records, agreements, documents and other instruments and such certificates or comparable documents of public officials and of officers and representatives of the Company, and have made such other and further investigations as we have deemed necessary or appropriate as a basis for the opinion hereinafter set forth. In such examination, we have assumed the accuracy of the factual matters described in the Registration Statement and that the Registration Statement and other documents will be executed by the parties in the forms provided to and reviewed by us.

In rendering the opinion set forth below, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as duplicates or certified or conformed copies and the authenticity of the originals of such latter documents.

Based upon and subject to the foregoing, and subject to the assumptions, limitations and qualifications set forth herein and in the Registration Statement, the discussion set forth under the caption “Taxation—Material U.S. Federal Income Tax Considerations” in the Registration Statement, insofar as it expresses legal conclusions with respect to matters of U.S. federal income tax law, is our opinion as to the material United States federal income tax consequences to U.S. Holders (as such term is defined in the prospectus that is part of the Registration Statement) of the acquisition, ownership and disposition of the Company’s ordinary shares and is limited to those United States federal tax consequences specifically discussed therein.

This opinion is limited to the matters set forth herein, and no other opinion should be inferred beyond the matters expressly stated.

The foregoing opinion is rendered as of the date hereof. We assume no obligation to update such opinion to reflect any facts or circumstances that may hereafter come to our attention or changes in the law which may hereafter occur.



We hereby consent to the filing of this opinion with the Commission as Exhibit 8.1 to the Registration Statement and to the reference to our firm under the headings "Taxation" and "Legal Matters" in the prospectus that is a part of the Registration Statement and to the discussion of this opinion in the prospectus that is part of the Registration Statement. In giving our consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ Linklaters LLP  
LINKLATERS LLP

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Linklaters LLP  
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Abengoa Yield plc  
Great West House, GW1, 17th floor  
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Brentford, United Kingdom  
TW8 9DF

June 12, 2014

Re: Registration Statement on Form F-1

Ladies & Gentlemen:

We have acted as special United Kingdom tax counsel to Abengoa Yield plc, a public limited liability company incorporated in England (the “**Issuer**”), in connection with the registration pursuant to Rule 462(b) under the U.S. Securities Act of 1933 (the “**Securities Act**”) of ordinary shares (the “**Shares**”) of \$0.10 nominal value of the Issuer. This opinion is in addition to our opinion in respect of the information contained under the heading “Taxation—Material U.K. Tax Considerations” that was included in the filing by the Issuer with the Securities and Exchange Commission under the Securities Act, of a Registration Statement on Form F-1 (Registration No. 333-194970), and all amendments thereto (the “**Initial Registration Statement**”), which Initial Registration Statement is incorporated by reference into the registration statement to which this opinion is an exhibit (the “**Registration Statement**”) pursuant to Rule 462(b) of the Securities Act.

We hereby confirm that the information contained in the Registration Statement under the heading “Taxation—Material U.K. Tax Considerations”, insofar as such information summarizes the provisions of the tax laws of the United Kingdom and subject to any assumptions or qualifications contained therein constitutes a fair and accurate summary in all material respects and it represents our opinion.

We express our opinion herein only as to those matters specifically set forth above, and we do not express any opinion herein concerning any law other than the tax laws of the United Kingdom. This opinion is furnished to you solely for use in connection with the Registration Statement. We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the reference to our firm name in the Registration Statement under the headings “Taxation” and “Legal Matters” and to the discussion of this opinion in the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Commission thereunder.

Yours very truly,

/s/ Linklaters LLP  
Linklaters LLP

**Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in this Registration Statement on Form F-1, filed pursuant to Rule 462(b) under the Securities Act of 1933, of our report dated February 28, 2014 (which report expresses an unqualified opinion and contains an explanatory paragraph in relation to 1) the basis of preparation of the combined financial statements of Abengoa Yield Limited as a combination of the historical accounts of companies that compose the Abengoa Concessions Businesses that include expense allocations for certain corporate functions historically provided by Abengoa, S.A. which may not be reflective of the actual expense which would have been incurred had the Company operated as a separate entity apart from Abengoa, S.A. and 2) the adoption of IFRS 10 for all years presented in the combined financial statements) with respect to the combined financial statements of Abengoa Yield Limited as of December 31, 2013 and 2012 and for each of the years then ended appearing in the Registration Statement on Form F-1 (No. 333-194970) of Abengoa Yield plc (formerly Abengoa Yield Limited).

/s/ Deloitte, S.L.

Seville, Spain

June 12, 2014

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement on Form F-1, filed pursuant to Rule 462(b) under the Securities Act of 1933, of our report dated April 1, 2014, relating to the financial statement of Abengoa Yield plc (formerly Abengoa Yield Limited) as of 31 December 2013 appearing in the Registration Statement on Form F-1 (No. 333-194970) of Abengoa Yield plc.

/s/ *DELOITTE LLP*

London, United Kingdom  
June 12, 2014