



Important Notice
The Depository Trust Company

B #:	0576-13
Date:	April 9, 2013
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Country: Spain, Abengoa Finance, S.A.U. CUSIPs: 00289RAA0 & E0002VAC8 Record Date: 04/15/2013 Payable Date: 05/02/2013

DTCC has been notified by Abengoa Finance, S.A.U of the following interest payment

Questions regarding this Important Notice may be directed to Acupay (212)-422-1222
info@acupay.com

Important Legal Information: *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*

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Non-Confidential



Abengoa Finance S. A. U.

CUSIPs: 00289RAA0 and E0002VAC8

Record Date: April 15, 2013

Payment Date: May 2, 2013

For the purposes of the above mentioned payment please be advised that on 1 August 2011 Royal Decree 1145/2011 of 29 July came into force. Such Royal Decree amends specific provisions of Royal Decree 1065/2007. Among other articles, RD 1145/2011 modified article 44 of RD 1065/2007, which sets out the reporting obligations applicable to preference shares and debt instruments issued under Additional Provision Two of Law 13/1985 (2nd AD).

The new procedures apply to income deriving from preference shares and debt instruments to which the 2nd AD refers, including debt instruments issued at a discount for a period equal to or less than twelve months.

In the case of the above mentioned securities that were originally registered in a clearing system located outside of Spain, RD 1145/2011 eliminates the requirement of DTC participants (including direct participants and indirect participants) to request exemption from Spanish NRIT or from withholding on account of Spanish CIT.

Therefore, income derived by all investors from securities originally registered with the entities that manage clearing systems located outside of Spain and that are recognized by Spanish law or by the law of another OECD country (such as DTC, Euroclear or Clearstream) will be paid free of Spanish withholding tax provided that the paying agent submits a statement in accordance with the form attached as an annex to RD 1145/2011.

Please note that this important notice is for general information purposes only and is not intended to be, nor shall it be deemed to constitute, legal advice. Please be advised that Spanish financial entities are currently under discussion with the Spanish tax authorities in order to get further clarification on the scope of the Royal Decree.

For any questions regarding this notice, please contact Acupay System LLC, Alicia Solar at +1-212-422-1222 or Adela Beltran at +44-207-382-0340 or by emailing info@acupay.com.