# Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

P	art Reporting	lssuer					
1	Issuer's name				2 Issuer's employer identification number (EIN)		
LIB	ERTY GLOBAL PLC				98-1112770		
			4 Telephor	ne No. of contact	5 Email address of contact		
INVESTOR RELATIONS 303-220-6600				303-220-6600	ir@libertyglobal.com		
6	Number and street (or F	P.O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, state, and Zip code of contact		
-	0 Wewetta Street  Date of action		O Close	sification and description	Denver, CO 80202		
0	Date of action		9 Class	silication and description			
July	y 1, 2016		LIBERTY	Y GLOBAL PLC SHARE DIS	TRIBUTION		
	CUSIP number	11 Serial number(		12 Ticker symbol	13 Account number(s)		
The second second	SEE STATEMENT  ort II Organization	NOT APPLIC		SEE STATEMENT	NOT APPLICABLE ee back of form for additional questions.		
14					te against which shareholders' ownership is measured for		
14	the action ► See Sta		ррпсавіе, тіє	date of the action of the dat	te against which shareholders, ownership is measured for		
	See Sta	tement					
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15	Describe the quantitat	ive effect of the orga	nizational act	ion on the basis of the securi	ty in the hands of a U.S. taxpayer as an adjustment per		
	share or as a percenta	ge of old basis ► Se	e Statement				
		<u></u>	o ototomone				
16	Describe the calculation	on of the change in b	asis and the d	data that supports the calcula	ation, such as the market values of securities and the		
	valuation dates ► See				and the market values of securities and the		
	<u>300</u>	Statement					
				<i>&gt;&gt;</i> ->			

Part		Organizational Action (con	tinued)			
		e applicable Internal Revenue Code	section(s) and subsection(s) upon	which the tax treatme	nt is based I	·
IRC §3	05(a)					
-						
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<b>18</b> C	an an	y resulting loss be recognized? ▶	No loss can be recognized in cor	nnection with the sha	ares receive	ed. Cash received in lieu of
fraction	nal sh	ares is taxable and depending on	the taxpayer's individual circum	stances may create	a loss.	
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		any other information necessary to				
		y cannot offer tax advice. The US				
		regarding the application of these	e rules to your particular circums	tances. The reportal	ole tax year	is 2016 with respect to
calenda	ar yea	r shareholders.				
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	Linda	r panalties of pariury I declare that I have	to avamined this return, including some	mpanying schodulos and	l statements	and to the heat of my knowledge
		er penalties of perjury, I declare that I have f, it is true, correct, and complete. Declar				
Sign	THE WORLD WAR	■ Of the order	SHAWW		, anneal pre-pe	
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Here	Signa	ature >	1.5000	Date ▶		1/1/16
	Print	your name ► Shawn Penne	lp.		VP - Tax	
Paid		Print/Type preparer's name	Preparer's signature	Date		Check if PTIN
Prepa	rer					self-employed
Use C		Firm's name ▶				Firm's EIN ▶
	y	Firm's address ▶				Phone no.
Send Fo	rm 89	37 (including accompanying statem	ents) to: Department of the Treasu	ry, Internal Revenue S	Service, Ogo	

Liberty Global plc EIN: 98-1112770

Form 8937 - Recapitalization July 1, 2016

#### Form 8937, Part I: Questions 10 and 12, CUSIP and Ticker Symbols

Description	CUSIP Number	Ticker Symbol
Liberty Global Group class A ordinary shares	G5480U 104	LBTYA
Liberty Global Group class B ordinary shares	G5480U 112	LBTYB
Liberty Global Group class C ordinary shares	G5480U 120	LBTYK

#### Form 8937, Part II: Question 14, Organizational Action

Liberty Global plc's Board of Directors approved the distribution of ordinary shares related to its operations in Latin America and the Caribbean (the "LiLAC Group"). At the close of trading on July 1, 2016 (the "distribution date"), Liberty Global plc made a distribution of LiLAC Group ordinary shares to holders of its Liberty Global Group Class A, Liberty Global Group Class B and Liberty Global Group Class C ordinary shares as of the record date of June 17, 2016 (the "Distribution"). Shareholders of record received 0.124769 share of the corresponding class of LiLAC Group ordinary shares for every one Liberty Global Group ordinary shares held by each shareholder as of the record date. Cash was issued in lieu of fractional LiLAC Group ordinary shares.

#### Form 8937, Part II: Question 15, Quantitative Effect

For U.S. federal income tax purposes, Liberty Global Group shareholders should not recognize income, gain or loss on the receipt of the LiLAC Group ordinary shares received in the Distribution due to being treated as a distribution that is excluded from gross income under Section 305(a) of the Internal Revenue Code of 1986, as amended (the "IRC"). However, cash received in lieu of fractional LiLAC Group ordinary shares is taxable.

The allocation of your existing tax basis in your Liberty Global Group shares to the LiLAC Group shares received in the Distribution is governed by IRC Section 358 and the regulations thereunder which, as discussed below, provide that the U.S. federal income tax basis in the pre-Distribution Liberty Global Group shares shall be allocated to the post-Distribution Liberty Global Group and LiLAC Group shares based on the relative fair market values of these shares. Under IRC Section 358, the aggregate basis of the existing Liberty Global Group shares and the LiLAC Group shares received by the shareholder in the Distribution (including any fractional share that is deemed to be received and then exchanged for cash) should be the same as the aggregate basis of the pre-Distribution Liberty Global Group shares. The holding period for determining capital gain or loss with respect to a subsequent taxable disposition by you of a LiLAC Group ordinary share received in the Distribution will include the holding period of the pre-Distribution Liberty Global Group share on which the LiLAC Group ordinary share was distributed.

Your U.S. federal income tax basis in the LiLAC Group ordinary share you received in the Distribution depends upon the tax basis you had in the corresponding Liberty Global Group Class A ordinary share, Class B ordinary share or Class C ordinary share for which you received such LiLAC Group ordinary share. In general, you must allocate the pre-Distribution tax basis of each share of Liberty Global Group held by you before the Distribution between such share and the LiLAC Group ordinary share received in the Distribution based on the relative fair market value of each of the shares. We cannot tell you what your tax basis is in your Liberty Global Group ordinary shares; you will need to determine your tax basis based on how and when you acquired your Liberty Global Group ordinary shares.

Based on the methodology described below under "Supporting Calculation," the following chart provides an example of the ratios for allocating tax basis between the pre-Distribution and post-Distribution shares:

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Pre-Distribution Share	Percentage of Basis Allocated to Each Post-Distribution Share			
LBTYA	LBTYA 87.32%			
	LILA 12.68%			
LBTYB*				
LBTYK	LBTYK 87.10%			
	LILAK 12.90%			

\* As there was no active trading activity for the LiLAC Group Class B (LILAB) ordinary shares on July 5, 2016, we are only providing an illustration of the basis allocation information regarding the LiLAC Group Class A (LILA) and LiLAC Group Class C (LILAK) ordinary shares. There are several potential methods for determining the fair market values of the LiLAC Group Class B ordinary shares for the purposes of allocating tax basis following the transactions. Please consult your tax advisor regarding the allocation of basis amongst your shares.

### Form 8937, Part II: Question 16, Supporting Calculation

The U.S. federal income tax laws do not specifically identify how to determine the fair market values of the post-Distribution shares for purposes of the tax basis allocation discussed above. Reasonable methods to determine the fair market value may include using either the average of the high and low trading prices of the shares, the opening trading prices, or the closing trading prices as of a consistent date, which may include either the day of the Distribution or the day following the Distribution.

Below are examples of how the tax basis allocation rules for the Distribution would apply if you use the closing trading price of the shares on July 5, 2016, the first trading day following the Distribution.

	Shar	e Price	# of Shares	Adj. Value		% of Value
LBTYA LILA Total	\$ \$	27.49 31.99	1 0.124769	\$ \$ \$	27.49 3.99 31.48	87.32% 12.68%
LBTYB LILAB	** See Note Below					
LBTYK LILAK	\$ \$	27.01 32.06	1 0.124769	\$ \$ \$	27.01 4.00 31.01	87.10% 12.90%

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\*\* As there was no active trading activity for the LiLAC Group Class B (LILAB) ordinary shares on July 5, 2016, we are only providing an illustration of the basis allocation information regarding the LiLAC Group Class A (LILA) and LiLAC Group Class C (LILAK) ordinary shares. There are several potential methods for determining the fair market values of the LiLAC Group Class B ordinary shares for the purposes of allocating tax basis following the transactions. Please consult your tax advisor regarding the allocation of basis amongst your shares.

If you held one Liberty Global Group Class A ordinary share with a pre-Distribution tax basis of \$30, your tax basis would be allocated between the post-Distribution shares as follows:

If you held one Liberty Global Group Class C ordinary share with a pre-Distribution tax basis of \$30, your tax basis would be allocated between the post-Distribution shares as follows:

LBTYK = \$30.00 x 87.10% = \$26.13 LILAK = \$30.00 x 12.90% = \$3.87