## (December 2011)

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

Dep	artment of the Treasury			➤ See separate instruction	ons.	
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1	Issuer's name		-		2 Issuer's employer iden	tification number (EIN)
	ERTY GLOBAL PLC				98-111	
3	Name of contact for a	additional information	4 Telephor	ne No. of contact	5 Email address of contact	t
INIV	CCTOD DEL ATIONIC			202 220 6600	ir@libertuglobal.com	
	ESTOR RELATIONS  Number and street (or		delivered to	303-220-6600 street address) of contact	ir@libertyglobal.com  7 City, town, or post office, st	ate, and Zip code of contact
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123	00 LIBERTY BOULE	ENGLEWOOD, CO 80112				
8	Date of action		9 Class	sification and description	1	
	y 1, 2015	144 0 14 4 4		Y GLOBAL PLC RECAP		
10	CUSIP number	11 Serial number(s	S)	12 Ticker symbol	13 Account number(s)	
	SEE STATEMENT	NOT APPLIC	ABLE	SEE STATEMENT	NOT APPL	ICARI E
Pa		tional Action Attac	h additiona	I statements if needed	d. See back of form for additional qu	
14					e date against which shareholders' own	
	the action ► See S	Statement				
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15					ecurity in the hands of a U.S. taxpayer a	s an adjustment per
	share or as a perce	ntage of old basis ► Se	ee Statement			
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16			asis and the	data that supports the ca	alculation, such as the market values of	securities and the
	valuation dates ► S	ee Statement				
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Form 89	937 (Re	ev. 12-2011)			Page
Part	11	Organizational Action (continu	ed)		
17 L	ist th	e applicable Internal Revenue Code sec	tion(s) and subsection(s) upon which t	he tax treatment is bas	ed ▶
		(1)(E), §354 and §358			
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			West control of the c		
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					487
18 C	an an	y resulting loss be recognized? ► No I	oss can be recognized in connectio	n with the shares rec	eived. Cash received in lieu of
Haction	101 51	ares is taxable and depending on the	taxpayer's individual circumstance	s may create a loss.	
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			The state of the s		
<b>19</b> P	rovide	any other information necessary to imp	element the adjustment, such as the re	portable tax year	
		y cannot offer tax advice. The US fede			o consult your own
tax adv	isors	regarding the application of these rul	es to your particular circumstances	. The reportable tax y	ear is 2015 with respect to
calenda	r yea	r shareholders.			
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	Unde	r penalties of perjury, I declare that I have ex	samined this return, including accompanyin	n schedules and statemer	and to the heat of my knowledge, no
	belief	, it is true, correct, and complete. Declaration	of preparer (other than officer) is based on	all information of which pr	eparer has any knowledge.
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Here	Signa	iture >	7/6/15		
	Print	your name ► Shawn Penne Print/Type preparer's name	Preparer's signature	Title ► VP - Ta	
Paid		The brakers of princing		Jano	Check if PTIN self-employed
Prepa Use C		Firm's name ▶			Firm's EIN ▶
J36 C	rilly	Firm's address ▶			Phone no.
Send Fo	rm 89	37 (including accompanying statements	to: Department of the Treasury, Inter	nal Revenue Service C	

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

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

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

Liberty Global's Board of Directors approved the creation of tracking stock for its operations in Latin America and the Caribbean (the "LiLAC Group"). At the close of trading on July 1, 2015 (the "distribution date"), Liberty Global plc made a share distribution, as a recapitalization to holders of its Class A, Class B and Class C ordinary shares as of the record date of June 24, 2015 (the "Recapitalization"). Shareholders of record received one-twentieth of a share of the corresponding class of LiLAC Group ordinary shares for each Liberty Global ordinary share 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 shareholders should not recognize income, gain or loss on the receipt of the LiLAC Group ordinary shares received in the Recapitalization due to being treated as a reorganization within the meaning of Section 368(a)(1)(E) 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 shares to the shares resulting from the Recapitalization 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-Recapitalization shares shall be allocated to the post-Recapitalization shares based on the relative fair market values of these shares. Under IRC Section 358, the aggregate basis of the shares received by the shareholder in the Recapitalization (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-Recapitalization 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 Recapitalization will include the holding period of the pre-Recapitalization 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 Recapitalization depends upon the tax basis you had in the corresponding Liberty Global Class A ordinary share, Class B ordinary share or Class C ordinary share for which you received the distribution. In general, you must allocate the pre-Recapitalization tax basis of each share of Liberty Global held by you before the Recapitalization between such share and the LiLAC Group ordinary share received in the Recapitalization 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 ordinary shares; you will need to determine your tax basis based on how and when you acquired your Liberty Global 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-Recapitalization and post-Recapitalization shares:

Liberty Global plc EIN: 98-1112770

Form 8937 -Recapitalization July 1, 2015

Pre-Recapitalization Share	Percentage of Basis Allocated to Each Post-Recapitalization Share			
LBTYA	LBTYA 95.34%			
	LILA 4.66%			
LBTYB*				
LBTYK	LBTYK 95.19%			
	LILAK 4.81%			

\* As there was no trading activity for the LiLAC Class B (LILAB) ordinary shares on July 2, 2015, we are only providing an illustration of the basis allocation information regarding the LiLAC Class A (LILA) and LiLAC Class K (LILAK) ordinary shares. There are several potential methods for determining the fair market values of the LiLAC Class B 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-Recapitalization 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 Recapitalization or the day following the Recapitalization.

Below are examples of how the tax basis allocation rules for the Recapitalization would apply if you use the closing trading prices of the shares on July 2, 2015, the day following the Recapitalization.

	Sha	re Price	# of Shares	Adj	. Value	% of Value
LBTYA LILA Total	\$ \$	50.70 49.61	1 0.05	\$ \$ \$	50.70 2.48 53.18	95.34% 4.66%
LBTYB LILAB	** See Note Below					
LBTYK LILAK	\$	47.60 48.10	1 0.05	\$ \$ \$	47.60 2.41 50.01	95.19% 4.81%

Liberty Global plc EIN: 98-1112770

#### Form 8937 -Recapitalization July 1, 2015

\*\* As there was no trading activity for the LiLAC Class B (LILAB) ordinary shares on July 2, 2015, we are only providing an illustration of the basis allocation information regarding the LiLAC Class A (LILA) and LiLAC Class K (LILAK) ordinary shares. There are several potential methods for determining the fair market values of the LiLAC Class B 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 Class A ordinary share with a pre-Recapitalization tax basis of \$50, your tax basis would be allocated between the post-Recapitalization shares as follows:

If you held one Class C ordinary share with a pre-Recapitalization tax basis of \$50, your tax basis would be allocated between the post-Recapitalization shares as follows:

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LBTYK = $50.00 x 95.19% = $47.60
LILAK = $50.00 x 4.81% = $2.40
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