## Part I  Reporting Issuer

1. Issuer's name
   - Liberty Global PLC

2. Issuer's employer identification number (EIN)
   - 98-1112770

3. Name of contact for additional information
   - Investor Relations

4. Telephone No. of contact
   - 303-220-6600

5. Email address of contact
   - ir@libertyglobal.com

6. Number and street (or P.O. box if mail is not delivered to street address) of contact
   - 12300 Liberty Boulevard

7. City, town, or post office, state, and Zip code of contact
   - Englewood, CO 80112

8. Date of action
   - July 1, 2015

9. Classification and description
   - Liberty Global PLC Recapitalization

### Part II  Organizational Action

Attach additional statements if needed. See back of form for additional questions.

14. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► See Statement

15. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► See Statement

16. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► See Statement
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.
IRC §368(a)(1)(E), §354 and §358

18 Can any resulting loss be recognized? ▶ No loss can be recognized in connection with the shares received. Cash received in lieu of fractional shares is taxable and depending on the taxpayer's individual circumstances may create a loss.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year:
The company cannot offer tax advice. The US federal income tax rules are very complex and we urge you to consult your own tax advisors regarding the application of these rules to your particular circumstances. The reportable tax year is 2015 with respect to calendar year shareholders.

Sign Here

[Signature]
Shawn Penne

Date: 7/6/15

Print your name: Shawn Penne

Title: VP - Tax

Paid Preparer Use Only

Print/Type preparer's name: [Preparer's name]
Preparer's signature:
Date:
Check if self-employed:
PTIN:
Firm's EIN:
Firm's address:
Phone no.

Send Form 8837 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054
Liberty Global plc  
EIN: 98-1112770  
Form 8937 – Recapitalization July 1, 2015

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

<table>
<thead>
<tr>
<th>Description</th>
<th>CUSIP Number</th>
<th>Ticker Symbol</th>
</tr>
</thead>
<tbody>
<tr>
<td>class A ordinary shares of Liberty Global plc</td>
<td>G5480U 104</td>
<td>LBTYA</td>
</tr>
<tr>
<td>class B ordinary shares of Liberty Global plc</td>
<td>G5480U 112</td>
<td>LBTYB</td>
</tr>
<tr>
<td>class C ordinary shares of Liberty Global plc</td>
<td>G5480U 120</td>
<td>LBTYK</td>
</tr>
</tbody>
</table>

**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:
<table>
<thead>
<tr>
<th>Pre-Recapitalization Share</th>
<th>Percentage of Basis Allocated to Each Post-Recapitalization Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>LBTYA</td>
<td>LBTYA 95.34%</td>
</tr>
<tr>
<td></td>
<td>LILA 4.66%</td>
</tr>
<tr>
<td>LBTYB*</td>
<td></td>
</tr>
<tr>
<td>LBTYK</td>
<td>LBTYK 95.19%</td>
</tr>
<tr>
<td></td>
<td>LILAK 4.81%</td>
</tr>
</tbody>
</table>

* 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.

<table>
<thead>
<tr>
<th>Share</th>
<th>Price</th>
<th># of Shares</th>
<th>Adjusted Value</th>
<th>% of Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>LBTYA</td>
<td>$50.70</td>
<td>1</td>
<td>$50.70</td>
<td>95.34%</td>
</tr>
<tr>
<td>LILA</td>
<td>$49.61</td>
<td>0.05</td>
<td>$2.48</td>
<td>4.66%</td>
</tr>
<tr>
<td>Total</td>
<td>$53.18</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LBTYB</th>
<th>** See Note Below</th>
</tr>
</thead>
<tbody>
<tr>
<td>LILAB</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LBTYK</th>
<th>$47.60</th>
<th>1</th>
<th>$47.60</th>
<th>95.19%</th>
</tr>
</thead>
<tbody>
<tr>
<td>LILAK</td>
<td>$48.10</td>
<td>0.05</td>
<td>$2.41</td>
<td>4.81%</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>$50.10</td>
<td></td>
</tr>
</tbody>
</table>
** 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:

\[
\begin{align*}
\text{LBTYA} &= 50.00 \times 95.34\% = 47.67 \\
\text{LILA} &= 50.00 \times 4.61\% = 2.33
\end{align*}
\]

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:

\[
\begin{align*}
\text{LBTYK} &= 50.00 \times 95.19\% = 47.60 \\
\text{LILAK} &= 50.00 \times 4.81\% = 2.40
\end{align*}
\]