**Report of Organizational Actions Affecting Basis of Securities**

**Part I: Reporting Issuer**

1. Issuer's name: LIBERTY GLOBAL PLC
2. Issuer's employer identification number (EIN): 98-1112770

**INVESTOR RELATIONS**

3. Name of contact for additional information: LIBERTY GLOBAL PLC
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: 1550 Wewetta Street
7. City, town, or post office, state, and Zip code of contact: Denver, CO 80202

**December 29, 2017**

<table>
<thead>
<tr>
<th>CUSIP number</th>
<th>Serial number(s)</th>
<th>Ticker symbol</th>
<th>Account number(s)</th>
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<tbody>
<tr>
<td>G5480U138</td>
<td>NOT APPLICABLE</td>
<td>LILA</td>
<td>NOT APPLICABLE</td>
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</tbody>
</table>

**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: **ON DECEMBER 29, 2017, LIBERTY LATIN AMERICA LIMITED WAS SPLIT-OFF FROM LIBERTY GLOBAL PLC (THE "SPLIT-OFF"). EACH HOLDER OF LIBERTY GLOBAL PLC'S LILAC CLASS A ORDINARY SHARES RECEIVED ONE SHARE OF LIBERTY LATIN AMERICA'S CLASS A COMMON SHARES IN EXCHANGE FOR EACH SHARE OF LILAC CLASS A ORDINARY SHARE OWNED BY SUCH HOLDER.**

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: **THE TAX BASIS OF EACH LIBERTY LATIN AMERICA CLASS A COMMON SHARE RECEIVED IN THE SPLIT-OFF SHOULD BE THE SAME AS THE TAX BASIS OF THE LILAC CLASS A ORDINARY SHARE EXchanged THEREFOR.**

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: **N/A**
Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.


18 Can any resulting loss be recognized? No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year. THE SPLIT-OFF WAS EFFECTIVE ON DECEMBER 29, 2017. FOR CALENDAR YEAR TAXPAYERS, THE REPORTABLE YEAR IS 2017.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature:  
Date: 1/2/18

Print your name: Shawn Penne
Title: VP - Tax

Paid Preparer Use Only

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

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054