

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  <u>LIBERTY GLOBAL PLC</u>		<b>2</b> Issuer's employer identification number (EIN)  <u>98-1112770</u>	
<b>3</b> Name of contact for additional information  <u>INVESTOR RELATIONS</u>	<b>4</b> Telephone No. of contact  <u>303-220-6600</u>	<b>5</b> Email address of contact  <u>ir@libertyglobal.com</u>	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  <u>1550 Wewetta Street</u>		<b>7</b> City, town, or post office, state, and Zip code of contact  <u>Denver, CO 80202</u>	
<b>8</b> Date of action  <u>December 29, 2017</u>		<b>9</b> Classification and description  <u>LIBERTY GLOBAL PLC SPLIT-OFF OF LILAC CLASS C ORDINARY SHARES (LILAK)</u>	
<b>10</b> CUSIP number  <u>G5480U153</u>	<b>11</b> Serial number(s)  <u>NOT APPLICABLE</u>	<b>12</b> Ticker symbol  <u>LILAK</u>	<b>13</b> Account number(s)  <u>NOT APPLICABLE</u>

**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 C ORDINARY SHARES RECEIVED ONE SHARE OF LIBERTY LATIN AMERICA'S CLASS C COMMON SHARES IN EXCHANGE FOR EACH SHARE OF LILAC CLASS C 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 C COMMON SHARE RECEIVED IN THE SPLIT-OFF SHOULD BE THE SAME AS THE TAX BASIS OF THE LILAC CLASS C 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 ►  
The SPLIT-OFF IS INTENDED TO BE A TAX-FREE EXCHANGE UNDER IRC SECTIONS 368(a)(1)(D) AND 355. UNDER IRC SECTION 358,  
THE AGGREGATE BASIS OF THE LIBERTY LATIN AMERICA CLASS C COMMON SHARES RECEIVED BY A HOLDER IN THE SPLIT-OFF  
SHOULD BE THE SAME AS THE AGGREGATE BASIS OF THE LILAC CLASS C ORDINARY SHARES EXCHANGED THEREFOR.  
UNDER IRC SECTION 1223, THE HOLDING PERIOD FOR A LIBERTY LATIN AMERICA CLASS C COMMON SHARE RECEIVED BY A  
HOLDER IN THE SPLIT-OFF SHOULD INCLUDE THE HOLDING PERIOD OF THE LILAC CLASS C ORDINARY SHARE EXCHANGED  
THEREFOR.

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.

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.

**Sign Here**

Signature ► [Signature] Date ► 1/2/18

Print your name ► Shawn Penne Title ► VP - Tax

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►				Firm's EIN ►
	Firm's address ►				Phone no.