

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.

	Share Price	# of Shares	Adj. Value	% of Value
LBTYA	\$ 27.49	1	\$ 27.49	87.32%
LILA	\$ 31.99	0.124769	\$ 3.99	12.68%
Total			\$ 31.48	

LBTYB ** See Note Below
 LILAB

LBTYK	\$ 27.01	1	\$ 27.01	87.10%
LILAK	\$ 32.06	0.124769	\$ 4.00	12.90%
			\$ 31.01	

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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:

$$\text{LBTYA} = \$30.00 \times 87.32\% = \$26.20$$

$$\text{LILA} = \$30.00 \times 12.68\% = \$3.80$$

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:

$$\text{LBTYK} = \$30.00 \times 87.10\% = \$26.13$$

$$\text{LILAK} = \$30.00 \times 12.90\% = \$3.87$$