

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
Internal Revenue Code §354(a), §356(a), §358(a), §368(a), and §1223(1)

18 Can any resulting loss be recognized? ▶ No.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ SEE STATEMENT

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 ▶ [Handwritten Signature] Date ▶ JULY 19, 2013
 Print your name ▶ SHAWN PENNE Title ▶ VICE PRESIDENT - TAX

Paid Preparer Use Only	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.	

Liberty Global, Inc.
EIN: 20-2197030
Form 8937 Regarding Reorganization Dated June 7, 2013

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

Description	CUSIP Number	Ticker Symbol
series A common stock of Liberty Global, Inc.	530555 101	LBTYA
series B common stock of Liberty Global, Inc.	530555 200	LBTYB
series C common stock of Liberty Global, Inc.	530555 309	LBTYK
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: Questions 14, Organizational Action

On June 7, 2013, pursuant to a series of mergers, Virgin Media Inc. (“Virgin Media”) and Liberty Global, Inc. (“Liberty Global”) merged into separate wholly-owned subsidiaries of Liberty Global plc (“New Liberty Global”). In the series of mergers, each outstanding share of Virgin Media common stock was exchanged for 0.2582 class A ordinary shares of New Liberty Global, 0.1928 class C ordinary shares of New Liberty Global and \$17.50 in cash; and each outstanding share of common stock of Liberty Global (series A, series B, and series C) was exchanged for one ordinary share of the corresponding class (class A, class B, and class C) of New Liberty Global. The shares of New Liberty Global began trading on the NASDAQ Global Select Market on June 10, 2013.

Form 8937, Part II: Questions 15, Quantitative Effect

For more information regarding the material tax considerations for the mergers, evaluation of the transaction, and qualification and limitations of the statements set forth on Form 8937 see the “The Mergers—Material Tax Considerations for the Mergers—Material U.S. Federal Income Tax Considerations” of the joint proxy statement/prospectus on Schedule 14A of Liberty Global as filed with the Securities and Exchange Commission on May 1, 2013. Shareholders should consult with a qualified tax advisor for questions regarding their specific tax treatment.

If you are a U.S. holder of Liberty Global common stock, for U.S. federal income tax purposes:

- gain or loss should not be recognized by the shareholder in respect of the exchange of Liberty Global shares for New Liberty Global shares, because the transaction is intended to qualify as a reorganization under IRC Section 368(a)(1)(A) by reason of IRC Section 368(a)(2)(D) and is intended to meet the requirements for the exception to gain recognition under IRC Section 367(a) contained in Treas. Reg. Section 1.367(a)-3(a)(2)(iv);
- the shareholder’s aggregate adjusted tax basis in the New Liberty Global shares received in the exchange should equal the aggregate adjusted tax basis of the shareholder’s Liberty Global common stock surrendered and applied separately to the shares of series A, series B and series C common stock of Liberty Global and the corresponding class A, class B, and class C ordinary shares of New Liberty Global received in the exchange; accordingly, the shareholder’s aggregate

Liberty Global, Inc.

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tax basis of a particular class of New Liberty Global ordinary shares received in the exchange should be equal to the shareholder's aggregate tax basis of the corresponding series of Liberty Global common stock;

- the shareholder's holding period for the New Liberty Global shares received in the exchange should include the shareholder's holding period for the Liberty Global common stock surrendered; and
- if the shareholder acquired different blocks of Liberty Global common stock at different times and at different prices, the shareholder's adjusted tax basis and holding periods in the New Liberty Global shares may be determined with reference to each block of Liberty Global common stock.

Form 8937, Part II: Questions 16, Supporting Calculation

The information supporting the quantitative effect and tax basis allocation for each share of Liberty Global common stock is based on an exchange ratio of one class A ordinary share of New Liberty Global for each share of series A common stock of Liberty Global, one class B ordinary share of New Liberty Global for each share of series B common stock of Liberty Global, and one class C ordinary share of New Liberty Global for each share of series C common stock of Liberty Global. Given the one-for-one exchange ratio, no other data was taken into account in determining the tax basis allocation ratios.

Form 8937, Part II: Questions 19, Other Information

As allowed under Internal Revenue Code sections noted in question 17, the series of mergers relating to Liberty Global should be considered a reorganization within the meaning of IRC Section 368(a)(1). The company cannot offer tax advice. For more information regarding the material tax considerations for the mergers, evaluation of the transaction, and qualification and limitations of the statements set forth on Form 8937 see the "The Mergers—Material Tax Considerations for the Mergers—Material U.S. Federal Income Tax Considerations" of the joint proxy statement/prospectus on Schedule 14A of Liberty Global as filed with the Securities and Exchange Commission on May 1, 2013. Shareholders should consult with a qualified tax advisor for questions regarding their specific tax treatment.