

July 7, 2020

Charles H. R. Bracken  
Executive Vice President and Chief Financial Officer  
Liberty Global plc  
Griffin House  
161 Hammersmith Rd  
London, United Kingdom W6 8BS

Re: Liberty Global plc  
Form 10-K for the

Fiscal Year Ended December 31, 2019  
2020

Filed February 13,  
Form 10-Q for the

Quarter Ended March 31, 2020

Filed May 6, 2020  
Form 8-K Filed May

6, 2020

File No. 001-35961

Dear Mr. Bracken:

We have reviewed your filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2019

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations  
Loss from Continuing Operations, page II-24

1. We note that you refer to aggregate Adjusted OIBDA hereunder and consolidated Adjusted OIBDA on page II-27. We further note in your press releases filed under Item 2.02 of your Forms 8-K, that Adjusted OIBDA (which you rename as OCF in such 8-Ks) is a "meaningful measure because it represents a transparent view of your recurring operating performance that is unaffected by your capital structure" and is "useful to investors because it is one of the bases for comparing your performance with the

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performance of other companies in the same or similar industries." Outside of the segment footnote, please identify consolidated adjusted OIBDA as a non-GAAP measure. In addition, in future filings please provide the required reconciliation and disclosures required pursuant to Item 10(e)(i) of Regulation S-K.

If you also use Adjusted OIBDA as a liquidity measure, as suggested by

its alternate  
titling as OCF (an acronym for operating cash flow), and as referenced  
on page II-28  
(Operating Activities), please additionally reconcile to net cash  
provided by operating  
activities, which would be its most comparable GAAP liquidity measure.  
Form 10-Q for the Quarter Ended March 31, 2020

Note 16. Commitments and Contingencies, page 36

2. We note your non-cancellable multi-year commitments which include  
certain  
programming and sports rights requiring minimum fees. With a view  
towards disclosure  
in future filings, please tell us how cancellation of live sports  
events may impact the  
recoverability of the cost of such rights. Additionally, in a separate  
note to the financial  
statements, please disclose your basis of accounting for these firm  
commitments,  
including but not limited to initial recognition, amortization, and  
subsequent  
measurements of sports rights.  
Form 8-K Filed May 6, 2020

Liberty Global Reports Q1 2020 Results  
Rebase Information, page 8

3. We note on page 8 that the adjustments reflected in your "rebased  
amounts have not been  
prepared with a view towards complying with Article 11 of Regulation  
SX." Merely  
combining information for the pre-and post-transaction periods without  
reflecting  
all relevant pro forma adjustments required by Regulation S-X Article  
11, such as your  
rebased amounts and growth percentages, would generally be  
inappropriate. Please revise  
in future filings.  
Liberty Global Reports Q1 2020 Results  
Glossary - OCF and OCF Margin, page 17

4. We note your disclosure that OCF has the same meaning as the term  
"Adjusted OIBDA  
that is referenced in your 10-Q (and in your Form 10-K). Inconsistency  
in the labeling of  
a non-GAAP measure is confusing and thus, may be potentially  
misleading to investors.  
Refer to Regulation G, Rule 100(b). Please revise in future filings.  
Additionally, please identify OCF (or Adjusted OIBDA if renamed as  
such) and  
Adjusted Free Cash Flow (page 15) as non-GAAP measures.

We remind you that the company and its management are responsible for  
the accuracy  
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and adequacy of their disclosures, notwithstanding any review, comments, action  
or absence of  
action by the staff.

You may contact Kathryn Jacobson, Senior Staff Accountant at (202)  
551-3365 or Robert  
Littlepage, Accountant Branch Chief at (202) 551-3361 if you have questions  
regarding  
comments on the financial statements and related matters.

FirstName LastNameCharles H. R. Bracken  
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FirstName LastName

Sincerely,  
Division of  
Office of Technology