

January 24, 2022

Charles H. R. Bracken
Chief Financial Officer
Liberty Global plc
161 Hammersmith Rd
London, UK W6 8BS

Re: Liberty Global plc
Form 10-K for the

Year Ended December 31, 2020
2021

Filed February 16,

File No. 001-35961

Dear Mr. Bracken:

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

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Jason Waldron