

Information related to Regulation G

Unitymedia:

Unitymedia GmbH (Unitymedia), an indirect subsidiary of Liberty Global, Inc., is the largest cable television operator in the German federal states of North Rhine-Westphalia and Hesse, as measured by the number of television subscribers. For purposes of its stand alone reporting obligations, Unitymedia prepares its consolidated financial statements in accordance with International Financial Reporting Standards, as adopted by the European Union.

Unitymedia uses "EBITDA" and "Adjusted EBITDA" measures in its Q1 2010 investor release. EBITDA and Adjusted EBITDA are non-generally accepted accounting principles (GAAP) measures as contemplated by the U.S. Securities and Exchange Commission's Regulation G.

Unitymedia believes that its presentation of EBITDA and Adjusted EBITDA provides useful information to investors, as these metrics provide a transparent view of Unitymedia's recurring operations and are key measures used by Unitymedia's chief operating decision makers to evaluate operating performance and to decide how to allocate resources.

Investors should view Unitymedia's EBITDA and Adjusted EBITDA as supplements to, and not substitutes for, operating income (loss), net earnings (loss) and other GAAP measures of income.

Unitymedia defines EBITDA as profit before net finance expense, income taxes, depreciation, amortization and impairment. Adjusted EBITDA is defined as EBITDA before stock-based compensation, restructuring charges, related party fees and allocations charged by our parent company and certain other operating charges or credits. Reconciliations of Unitymedia's EBITDA and Adjusted EBITDA to the most directly comparable GAAP financial measure are presented below (amounts may not total due to rounding):

Quarter ended March 31, 2010	Cable	Arena	Total
		in millions	
Reportable segment Adjusted EBITDA	€ 120.2	€ 1.1	€ 121.2
Share based payments	(7.3)	—	(7.3)
Related party fees and allocations	(5.8)	—	(5.8)
Reportable segment EBITDA	107.1	1.1	108.1
Depreciation and amortization expenses	(70.3)	(0.2)	(70.4)
Reportable Segment EBIT	36.8	0.9	37.7
Financial income.....	8.4	—	8.4
Financial expense.....	(143.1)	—	(143.1)
Income tax benefit (expense)	27.4	(0.4)	27.0
Reportable segment profit (loss)	<u>€ (70.5)</u>	<u>€ 0.5</u>	<u>€ (70.0)</u>
Quarter ended March 31, 2009	Cable	Arena	Total
		in millions	
Reportable segment Adjusted EBITDA	€ 111.0	€ 9.9	€ 120.9
Expenses related to business acquisitions	(0.1)	—	(0.1)
Share based payments	(0.5)	—	(0.5)
Reportable segment EBITDA	110.5	9.9	120.4
Depreciation and amortization expenses	(68.5)	(0.7)	(69.2)
Reportable Segment EBIT	42.0	9.2	51.2
Financial income.....	6.0	0.7	6.8
Financial expense.....	(39.1)	—	(39.1)
Income tax expense	(5.3)	(1.2)	(6.5)
Reportable segment profit	<u>€ 3.6</u>	<u>€ 8.7</u>	<u>€ 12.4</u>