



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

October 10, 2017

Charles H.R. Bracken  
Executive Vice President and Chief Financial Officer  
Liberty Global plc  
Griffin House, 161 Hammersmith Rd  
London, United Kingdom W6 8BS1

**Re: Liberty Global plc**  
**Form 10-K for Fiscal Year Ended December 31, 2016 as Amended**  
**Filed February 16, 2017**  
**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,

/s/ Robert S. Littlepage, for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications