

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

▶ See separate instructions.

Part I Reporting Issuer			
1 Issuer's name		2 Issuer's employer identification number (EIN)	
Barclays PLC			
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Michael Mishik	+1 212 320 6000	michael.mishik@barclays.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
200 Park Avenue		New York, NY 10166	
8 Date of action		9 Classification and description	
See Box 14		Barclays Ordinary Shares and Barclays American Depositary Shares	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See attachment		Shares: BARC; ADSs: BCS	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ [See attachment](#)

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ [See attachment](#)

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ [See attachment](#)

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attachment

18 Can any resulting loss be recognized? ▶ See attachment

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

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 ▶ *L. C. Dickinson* Date ▶ 12/11/13
Print your name ▶ L. C. DICKINSON Title ▶ Company Secretary

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.			

Internet Disclaimer:

RIGHTS ISSUE 2013 IRS FORM 8937

INFORMATION FOR CERTAIN SHAREHOLDERS

IRS Form 8937 "Report of Organizational Actions Affecting Basis of Securities" is being made available by Barclays PLC pursuant to Section 6045B of the U.S. Internal Revenue Code, which requires issuers to report certain organizational actions that affect the U.S. tax basis of securities in the hands of shareholders and additional information about the effect on basis.

The purpose of this disclosure is to assist holders of ordinary shares and ADSs in determining the impact of the organizational actions discussed herein on the tax basis of their ordinary shares and ADSs of Barclays PLC. However, the information contained in this disclosure does not constitute tax advice and does not take into account any shareholder's specific circumstances. Shareholders are urged to read the discussion under the heading "Material United States Federal Income Tax Considerations" included in the prospectus filed by Barclays PLC with the London Stock Exchange and the New York Stock Exchange on September 16, 2013, and to consult their own tax adviser regarding the U.S. tax consequences of the Rights Issue and allocating basis of the ordinary shares or ADSs to the Rights. Any capitalized terms used and not defined in this disclosure have the meaning given in the prospectus.

This IRS Form 8937 and attachment in respect of the Rights Issue completed in 2013, are available for download on Barclays PLC's website and will be available until 2023.

IRS CIRCULAR 230: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the U.S. Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

**Internal Revenue Service
Attachment to Form 8937
Barclays PLC**

Please find below information as per IRS Form 8937 completed and published by Barclays PLC in November 2013.

Box 10:

BARC ISIN: GB0031348658

BCS ISIN: US06738E2046

Box 14:

Barclays PLC (the "Company") issued to its registered holders of ordinary shares at the close of business (London time) on September 13, 2013 transferable rights to buy new ordinary shares (the "Nil Paid Rights") and to its registered holders of American Depositary Shares ("ADSs") at 5:00 p.m. (New York City time) on September 13, 2013 transferable rights to buy new ADSs (the "ADS Rights" and, together with the Share Rights, the "Rights"), pursuant to a rights issue (the "Rights Issue"). The Rights were credited and the Provisional Allotment Letters and ADS rights certificates were dispatched between September 17, 2013 and September 18, 2013. The Rights were tradable beginning on September 18, 2013. Such holders were entitled to one Nil Paid Right or one ADS right for every four ordinary shares or four ADSs held, respectively. Each Nil Paid Right and each ADS Right entitled a holder to subscribe for one new ordinary share or new ADS, respectively.

Box 15:

Because, on the first day of trading, the fair market value of the Nil Paid Rights and ADS Rights was less than 15 per cent. of the fair market value of the ordinary shares and ADSs with respect to which the Nil Paid Rights and ADS Rights were issued, Nil Paid Rights and ADS Rights will be allocated a zero tax basis unless a holder affirmatively elects to allocate tax basis (i) in the case of Nil Paid Rights, in proportion to the relative fair market value of the ordinary shares and the Nil Paid Rights distributed thereon or (ii) in the case of ADS Rights, in proportion to the relative fair market value of the ADSs and the ADS Rights distributed thereon. This irrevocable election must be made in the shareholder's timely filed U.S. federal income tax return for the taxable year in which Nil Paid Rights and ADS Rights were received, in respect of all Nil Paid Rights and ADS Rights received by the holder. Accordingly, using the fair market value of the Nil Paid Rights and ADS Rights as determined on the first day of trading, U.S. Holders (as defined in the prospectus) of Nil Paid Rights that make this election must allocate 7.66% of its basis in its ordinary shares to the Nil Paid Rights and reduce its basis in its ordinary shares by an equal amount. Similarly, electing U.S. Holders of ADS Rights must allocate 7.85% of its basis in its ADSs to the ADS Rights and reduce its basis in its ADSs by an equal amount. U.S. Holders should consult their own tax advisors regarding the advisability of making such election.

Expiration of the Rights

If a U.S. Holder allows the Nil Paid Rights or ADS Rights to expire without selling or exercising them and does not receive any proceeds, the allocation of basis to the Nil Paid Rights or ADS Rights will be disregarded.

Box 16:

The closing price of ordinary shares and ADSs on September 18, 2013 was 277.20 pence and \$19.59, respectively. The closing price of Nil Paid Rights and ADS Rights on September 18, 2013 was 92.00 pence and \$6.15, respectively. Each Nil Paid Right represented 7.66% of the fair market value of an ordinary share and a Share Right, together, on September 18, 2013. Each ADS Right represented 7.85% of the fair market value of an ADSs and an ADS Right, together, on September 18, 2013. Accordingly, using the fair market value of the Nil Paid Rights and ADS Rights as determined on the first day of trading, electing U.S. Holders of Nil Paid Rights must allocate 7.66% of its basis in its ordinary shares to the Nil Paid Rights and reduce its basis in its ordinary shares by an equal amount. Similarly, electing U.S. Holders of ADS Rights must allocate 7.85% of its basis in its ADSs to the ADS Rights and reduce its basis in its ADSs by an equal amount.

Box 17:

U.S. Internal Revenue Code Sections 305(a) and 307(b), and Treasury Regulations Sections 1.307-1(a) and 1.307-2.

Box 18:

A U.S. Holder will recognize a loss on the sale or other disposition of the Nil Paid Rights or ADS Rights to the extent such holder's tax basis, if any, in the Nil Paid Rights or ADS Rights exceed the U.S. dollar value of the amount realized from the sale or other disposition.

Expiration of the Rights

If a U.S. Holder allows the Nil Paid Rights or ADS Rights to expire without selling or exercising them and does not receive any proceeds, the holder will not recognize any loss upon expiration of the Nil Paid Rights or ADS Rights.

Box 19:

If a U.S. Holder will make the irrevocable election described in Box 15 above, such election must be made in the shareholder's timely filed U.S. federal income tax return for the taxable year in which the Nil Paid Rights and ADS Rights were received, in respect of all Nil Paid Rights and ADS Rights received by the holder.