

**ARRIS GROUP, INC.**  
**PRELIMINARY SUPPLEMENTAL RECONCILIATION**  
**ADJUSTMENTS RELATED TO COMCAST'S INVESTMENT IN ARRIS**  
**(unaudited)**

<i><b>Adjustments recorded in Q1 2013</b></i>	<u>Share Price - \$</u>		<u>Share Appreciation - \$</u>
December 19, 2012 (date of signing with Google)	14.11 <sup>(1)</sup>		
		>	1.24
January 11, 2013 (date of signing with Comcast)	15.35		
		>	1.82
March, 31, 2013 (quarter end)	17.17		
			<u>Total Before Tax Impact - \$M</u>
<u>Revenue / Gross Margin Impact</u>			
* 10.6M shares x \$1.24			13.2
* Recorded as contra revenue per ASC 605			
<u>Other (Income) Expense Impact</u>			
* 10.6M shares x \$1.82			19.3
* Mark to market per fair value measurement guidance			
			<u><u>32.5</u></u>

(1) 20 trading day trailing closing price