

Summary of Expected U.S. Federal Income Tax Consequences of the Pace Transaction to
Former ARRIS Stockholders

On January 4, 2016, ARRIS Group, Inc. (“**ARRIS**”) completed its combination with Pace plc (“**Pace**”). In connection with the combination, ARRIS International plc (“**New ARRIS**”) acquired Pace and, through a subsidiary merger process (the “**Merger**”), ARRIS.

As described in New ARRIS’ registration statement on Form S-4 (File No. 333- 205442) (the “**Registration Statement**”) filed with the SEC and declared effective on September 15, 2015, for U.S. federal income tax purposes, the Merger was intended to qualify as a non-taxable “reorganization,” and New ARRIS believes the Merger qualified as such a non-taxable reorganization. Additionally, based on the closing price of an ARRIS share immediately prior to the effective time of the Merger, the best available estimate of the former ARRIS stockholders tax basis in their ARRIS shares, and the best available estimate of ARRIS’ accumulated earnings and profits (for U.S. federal income tax purposes), through the taxable year 2016, New ARRIS’ initial analysis indicates that the former ARRIS stockholders will not recognize gain (or loss) on the transaction.

However, as more fully described in the Registration Statement, there are various tax rules that provide that the former ARRIS stockholders may recognize gain (but not loss) in the Merger. In this regard, New ARRIS has undertaken a study to estimate the tax basis of the ARRIS shares at the time of the Merger in order to assist in evaluating whether former ARRIS stockholders will be required to recognize gain (but not loss) on the Merger. Further, New ARRIS will continue to monitor accumulated earnings and profits of ARRIS for the taxable year 2016.

New ARRIS will notify former ARRIS stockholders via one or more additional website announcements regarding whether they will be required to recognize gain on the Merger. These announcements will be updated once actual year-end information becomes available. Former ARRIS stockholders should consult their own tax advisors as to the particular consequences to them of the Merger.

The description above of expected U.S. federal income tax consequences are forward-looking statements. Actual results could differ materially for a number of reasons, including those described in the Registration Statement under the headings “Proposal 1 – Material U.S. Federal Income Tax Considerations” and “Risk Factors.”