

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ 354(a), 358(a), 367(a), 368(a), 1223(1)

18 Can any resulting loss be recognized? ▶ NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ SEE ATTACHED STATEMENT

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 ▶ *Clay* Date ▶ 2/18/16
Print your name ▶ CLAYTON B SHARP Title ▶ ASSISTANT 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.

ARRIS Group, Inc.
EIN: 58-2588724
Attachment to Form 9937
Report Regarding Reorganization On January 4, 2016

Line 14: Description of the Organizational Action

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"), became the indirect parent of ARRIS. Under the terms of the Merger, each ARRIS stockholder received one New ARRIS share for each share of ARRIS common stock held at the effective time of the Merger. Shares of New ARRIS began trading on the NASDAQ on January 5, 2016.

Line 15: Quantitative Effect of the Organizational Action

For more information regarding the material tax considerations for the Merger described herein, see the "Material U.S. Federal Income Tax Considerations – U.S. Federal Income Tax Consequences of the Merger to ARRIS Stockholders" in the joint proxy statement/prospectus on Form S-4 as filed with, and declared effective by, the Securities and Exchange Commission on September 15, 2015. Shareholders should consult with a qualified tax advisor for questions regarding their specific tax treatment.

The merger is expected to qualify as a "reorganization" within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code"). Additionally, based on the best available information to ARRIS as of the date hereof, as described in greater detail in the joint proxy statement/prospectus on Form S-4 referenced above, certain conditions are believed satisfied and Section 367(b) of the Code should apply to the Merger.

Accordingly, as such a reorganization, for U.S. federal income tax purposes, the following should apply to a U.S. holder of ARRIS common stock:

- gain or loss should not be recognized in respect of the exchange of ARRIS shares for New ARRIS shares because Section 367(b) of the Code should be applicable to the transaction and the Merger is otherwise intended to qualify as a reorganization within the meaning of Section 368(a) of the Code;
- the adjusted tax basis in the New ARRIS shares received in the exchange will be equal to the aggregate adjusted tax basis of the shareholder's ARRIS common stock surrendered;
- the shareholder's holding period for the New ARRIS shares received in the exchange will include the shareholder's holding period for the ARRIS common stock surrendered; and
- if the shareholder acquired different blocks of ARRIS common stock at different times and at different prices, the shareholder's adjusted tax basis and holding periods in the New ARRIS shares may be determined with reference to each block of ARRIS common stock.

Line 16: Calculation of the Change in Basis and Supporting Data

Pursuant to the merger, each holder of ARRIS common stock received one New ARRIS ordinary share for each share of ARRIS common stock. Given the one-for-one exchange ratio, no other data was taken into account in determine the tax basis allocation ratios.

Line 19: Other Information

For more information regarding the material tax considerations for the merger described herein, see the “Material U.S. Federal Income Tax Considerations” in the joint proxy statement/prospectus on Form S-4 as filed with the Securities and Exchange Commission on September 11, 2015. Shareholders should consult with a qualified tax advisor for questions regarding their specific tax treatment.