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**ACAL GROUP**  
**CHARTERED ACCOUNTANTS**  
**PCAOB & CPAB Registrant**

April 20, 2012

British Columbia Securities Commission  
P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, British Columbia V7Y 1L2

Alberta Securities Commission  
4th Floor, 300 – 5th Avenue SW  
Calgary, Alberta T2P 3C4

Ontario Securities Commission  
Suite 1903, Box 5520 Queen Street West  
Toronto, Ontario M5H 3S8

Canadian National Stock Exchange  
220 Bay Street, 9th Floor  
Toronto, Ontario, M5J 2W4

Dear Sirs:

Re: Arris Holdings Inc.. (the "Company")

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Please be advised that, in connection with National Instrument 51-102, we hereby notify you that we have read the Company's Notice of Change of Auditor dated April 20, 2012 (the "Notice") and, based on our knowledge at this time, are in agreement with the statements contained in the Notice.

We understand that the Notice, this letter and a letter from the successor auditor will be disclosed in the Information Circular to be mailed to all shareholders of the Company for the Company's next annual general meeting at which action is to be taken concerning the appointment of auditors.

Yours truly,

**"ACAL Group"**  
ACAL GROUP  
Chartered Accountants

Cc. Arris Holdings Inc.