



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

June 2, 2017

David B. Potts  
Executive Vice President, Chief Financial Officer and Chief Accounting Officer  
ARRIS International plc  
3871 Lakefield Drive  
Suwanee, GA 30024

**Re: ARRIS International plc**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 1, 2017**  
**File No. 1-37672**

Dear Mr. Potts:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Carlos Pacho

Carlos Pacho  
Senior Assistant Chief Accountant  
AD Office 11 – Telecommunications