

**INFORMATION FOR CANADIAN SHAREHOLDERS OF MOTOROLA, INC.**

\*\*\*\*\*

November 8, 2006

Motorola, Inc., a Delaware corporation (“Motorola”) received the following letter (the “CRA Letter”) from the Canada Revenue Agency (“CRA”) in response to Motorola’s application letter (the “Application Letter”) filed to enable Motorola’s eligible Canadian shareholders to elect treatment under section 86.1 of the Canadian Income Tax Act with respect to their receipt of shares of class B common stock of Freescale Semiconductor, Inc., a Delaware corporation, pursuant to the Distribution (as defined in the Application Letter, a copy of which is posted elsewhere on Motorola’s Investor Relations website). The following information and a copy of the CRA Letter is set forth hereafter for informational purposes only and does not constitute tax advice. **You are urged to consult your own tax advisor as to the specific tax consequences of the Distribution to you.**

\*\*\*\*\*



October 31, 2006

NOV 07 2006

Ray A. Dybala  
Senior Vice President  
Finance-Tax, Corporate  
Motorola, Inc.  
1303 E. Algonquin Road  
Schaumburg IL 60196

Re: Spin-off of Freescale Semiconductor, Inc. by Motorola, Inc. on December 2, 2004

Dear Sir:

We are writing to advise you that we have reviewed our decision regarding the eligibility of the above-mentioned spin-off. Since we last corresponded, the Canada Revenue Agency (CRA) has updated the documentation requirements in respect of subparagraph 86.1(2)(e)(vi), i.e. the information satisfactory to establish that the distribution is not taxable under the United State Internal Revenue Code. The information that you provided meets these requirements, that is :

- o Motorola and Freescale reported, in their filings to the Securities and Exchange Commission, that the distribution was structured to be tax-free to shareholders for U.S. tax purpose; and
- o tax reporting instructions with regards to a tax-free distribution were communicated to Motorola's U.S. shareholders after the distribution.

Since you have provided all of the information required under paragraph 86.1(2)(e), shareholders will be entitled to elect under section 86.1 in respect of the distribution. This approval is granted with the condition that if the IRS reviews the distribution at a later date and determines that the distribution is taxable, we will reverse our decision.

Shareholders who wish to make a late election with regards to the above-mentioned distribution in their 2004 tax return can address their request under the fairness provisions to any CRA office. Information on the application of the fairness provisions to the election that allows a tax deferral of eligible distributions of foreign spin-off shares can be found at the following Internet address:

<http://www.cra-arc.gc.ca/tax/business/topics/fairness-e.html>

If you specifically provide the CRA with the consent to make public the fact that this particular spin-off is approved for the purposes of section 86.1 of the Income Tax Act, it may reduce your workload in that we will be able to provide that fact to your Canadian resident shareholders rather than referring them to you. This confirmation would have to be in writing and signed by an officer of the corporation. The following wording could be used:

"I, (name and title), consent, on behalf of (Corporation) to the Canada Revenue Agency publishing the fact that the spin-off on (date of spin-off) of (name of the other corporation) has been approved for the purposes of section 86.1 of the Income Tax Act."

Yours truly,



Sylvie Chenette  
International Auditor  
International Tax Division  
Quebec Taxation Services Office  
Canada Revenue Agency  
165 de la Pointe-aux-Lièvres  
4<sup>th</sup> Floor  
Quebec (Quebec) G1K 7L3