Motorola Solutions, Inc., a Delaware corporation ("MSI") received the following letter (the "CRA Letter") from the Canada Revenue Agency ("CRA") in response to MSI’s application letter (the “Application Letter”) filed to enable eligible Canadian shareholders to elect treatment under section 86.1 of the Canadian Income Tax Act with respect to their receipt of shares of Motorola Mobility Holdings, Inc., a Delaware corporation ("MMI"), pursuant to the Distribution (as defined in the Application Letter). A copy of the CRA Letter is set forth hereafter for informational purposes only and does not constitute tax advice. You are advised to consult your own tax advisor as to the specific tax consequences of the Distribution to you.
March 3, 2011

Motorola Solutions Inc.
1303 E. Algonquin Road
Schaumburg, IL 60196
USA

To the attention of: Ms. Janet M. Riley

RE: Spin-off of Motorola Mobility Holdings, Inc. by Motorola Inc.

Madam,

We are replying to your correspondence dated February 4, 2011 in which was submitted information with regard to the tax treatment of the spin-off undertaken January 4, 2011 by Motorola Inc (the Original Corporation) of it subsidiary company Motorola Mobility Holding Inc (the Spin-off Corporation).

Based on the information that you provided, the distribution meets the requirements of paragraph 86.1(2)(e) of the Income Tax Act (Canada). Since you have provided all of the information required under this paragraph and it was received within the time limits set out in the legislation, shareholders will be entitled to elect under section 86.1 in respect of the distribution.

However, if IRS reviews the distribution at a later date and determines the distribution taxable, we will reverse our decision.

We also acknowledge receipt of your consent to publish the fact that you have provided the information required to meet the conditions of paragraph 86.1(2)(e).

Should you have any questions, please do not hesitate to contact me at (418) 649-4990, extension 3047.

Yours truly,

Josée Bélanger
International Tax Division
Québec Taxation Services Office
Canada Revenue Agency