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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).<br><br><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089               |
|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                    | <b>2011</b>                                   |
|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                    | <b>This Form is Open to Public Inspection</b> |

|                                                                                                          |                                                                                                                                                                                                                                           |
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| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u> |                                                                                                                                                                                                                                           |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . .                               | <input type="checkbox"/>                                                                                                                                                                                                                  |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                                 |                                                                                                                                                                                                   |
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| <b>Part II</b>                                                                                                                                                                                                                  | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                    |
| <b>1a</b> Name of plan<br><u>L-3 COMMUNICATION SYSTEMS-WEST RETIREMENT PLAN</u>                                                                                                                                                 | <b>1b</b> Three-digit plan number (PN) ▶ <u>003</u><br><b>1c</b> Effective date of plan<br><u>05/01/1997</u>                                                                                      |
| <b>2a</b> Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)<br><br><u>L-3 COMMUNICATIONS CORPORATION</u><br><br><u>600 THIRD AVENUE</u><br><u>NEW YORK, NY 10016-1901</u> | <b>2b</b> Employer Identification Number (EIN)<br><u>13-3937436</u><br><b>2c</b> Sponsor's telephone number<br><u>212-697-1111</u><br><b>2d</b> Business code (see instructions)<br><u>334200</u> |
| <u>640 NORTH 2200 WEST</u><br><u>PO BOX 16850</u><br><u>SALT LAKE CITY, UT 84116</u>                                                                                                                                            |                                                                                                                                                                                                   |

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

|                  |                                                          |                   |                                                              |
|------------------|----------------------------------------------------------|-------------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | <u>Filed with authorized/valid electronic signature.</u> | <u>09/14/2012</u> | <u>PAT HEMPHILL</u>                                          |
|                  | <b>Signature of plan administrator</b>                   | Date              | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                                          |                   |                                                              |
|                  | <b>Signature of employer/plan sponsor</b>                | Date              | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                          |                   |                                                              |
|                  | <b>Signature of DFE</b>                                  | Date              | Enter name of individual signing as DFE                      |

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2011)  
v.012611

|                                                                                                                                                                              |                                                                                                               |
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| <b>3a</b> Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>L-3 COMMUNICATIONS CORPORATION<br><br>600 THIRD AVENUE<br>NEW YORK, NY 10016-1901 | <b>3b</b> Administrator's EIN<br>13-3937436<br><br><b>3c</b> Administrator's telephone number<br>212-697-1111 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                       |                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| <b>4</b> If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:<br><br><b>a</b> Sponsor's name | <b>4b</b> EIN<br><br><b>4c</b> PN |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|

|                                                                         |          |      |
|-------------------------------------------------------------------------|----------|------|
| <b>5</b> Total number of participants at the beginning of the plan year | <b>5</b> | 1643 |
|-------------------------------------------------------------------------|----------|------|

|                                                                                                                                                        |           |      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). |           |      |
| <b>a</b> Active participants.....                                                                                                                      | <b>6a</b> | 744  |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                     | <b>6b</b> | 588  |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                      | <b>6c</b> | 243  |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                               | <b>6d</b> | 1575 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                              | <b>6e</b> | 66   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                | <b>6f</b> | 1641 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....         | <b>6g</b> |      |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....             | <b>6h</b> | 0    |

|                                                                                                                                      |          |  |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|--|
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) ..... | <b>7</b> |  |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|--|

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1G 3F 3H

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

|                                                                                |                                                                                |
|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)                      | <b>9b</b> Plan benefit arrangement (check all that apply)                      |
| <b>(1)</b> <input type="checkbox"/> Insurance                                  | <b>(1)</b> <input type="checkbox"/> Insurance                                  |
| <b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts | <b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts |
| <b>(3)</b> <input checked="" type="checkbox"/> Trust                           | <b>(3)</b> <input checked="" type="checkbox"/> Trust                           |
| <b>(4)</b> <input type="checkbox"/> General assets of the sponsor              | <b>(4)</b> <input type="checkbox"/> General assets of the sponsor              |

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

- (1)** ☒ **R** (Retirement Plan Information)  
  
**(2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary  
  
**(3)** ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

**b General Schedules**

- (1)** ☒ **H** (Financial Information)  
**(2)** ☐ **I** (Financial Information – Small Plan)  
**(3)** ☐ **A** (Insurance Information)  
**(4)** ☐ **C** (Service Provider Information)  
**(5)** ☒ **D** (DFE/Participating Plan Information)  
**(6)** ☐ **G** (Financial Transaction Schedules)

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2011</b><br><br><b>This Form is Open to Public Inspection</b> |
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>L-3 COMMUNICATION SYSTEMS-WEST RETIREMENT PLAN</u>                                                            | <b>B</b> Three-digit plan number (PN) ▶ <u>003</u>                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>L-3 COMMUNICATIONS CORPORATION</u>                         | <b>D</b> Employer Identification Number (EIN)<br><u>13-3937436</u>                                                                                      |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|               |                                                                                                                                                                                                                  |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Basic Information</b>                                                                                                                                                                                         |
| <b>1</b>      | Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2011</u>                                                                                                                                         |
| <b>2</b>      | Assets:                                                                                                                                                                                                          |
| <b>a</b>      | Market value ..... <b>2a</b> <u>187625744</u>                                                                                                                                                                    |
| <b>b</b>      | Actuarial value ..... <b>2b</b> <u>174758273</u>                                                                                                                                                                 |
| <b>3</b>      | Funding target/participant count breakdown:                                                                                                                                                                      |
|               | (1) Number of participants (2) Funding Target                                                                                                                                                                    |
| <b>a</b>      | For retired participants and beneficiaries receiving payment ..... <b>3a</b> <u>594</u> <u>91866591</u>                                                                                                          |
| <b>b</b>      | For terminated vested participants ..... <b>3b</b> <u>256</u> <u>11589449</u>                                                                                                                                    |
| <b>c</b>      | For active participants:                                                                                                                                                                                         |
| (1)           | Non-vested benefits ..... <b>3c(1)</b> <u>6919457</u>                                                                                                                                                            |
| (2)           | Vested benefits ..... <b>3c(2)</b> <u>100600041</u>                                                                                                                                                              |
| (3)           | Total active ..... <b>3c(3)</b> <u>793</u> <u>107519498</u>                                                                                                                                                      |
| <b>d</b>      | Total ..... <b>3d</b> <u>1643</u> <u>210975538</u>                                                                                                                                                               |
| <b>4</b>      | If the plan is in at-risk status, check the box and complete lines (a) and (b) ..... <input type="checkbox"/>                                                                                                    |
| <b>a</b>      | Funding target disregarding prescribed at-risk assumptions ..... <b>4a</b>                                                                                                                                       |
| <b>b</b>      | Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... <b>4b</b> |
| <b>5</b>      | Effective interest rate ..... <b>5</b> <u>6.26 %</u>                                                                                                                                                             |
| <b>6</b>      | Target normal cost ..... <b>6</b> <u>6422011</u>                                                                                                                                                                 |

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                                                            |                                        |
|------------------------------------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                                           | <u>09/07/2012</u>                      |
| Signature of actuary                                       | Date                                   |
| <u>AIDA DOMLIJA, FSA, MAAA</u>                             | <u>11-06955</u>                        |
| Type or print name of actuary                              | Most recent enrollment number          |
| <u>SIBSON CONSULTING</u>                                   | <u>212-251-5000</u>                    |
| Firm name                                                  | Telephone number (including area code) |
| <u>333 W 34TH STREET</u><br><u>NEW YORK, NY 10001-2402</u> |                                        |
| Address of the firm                                        |                                        |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

**For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.**

**Schedule SB (Form 5500) 2011**  
**v.012611**

| <b>Part II</b> |                                                                                                                          | <b>Beginning of year carryover and prefunding balances</b> |                        |
|----------------|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|------------------------|
|                |                                                                                                                          | (a) Carryover balance                                      | (b) Prefunding balance |
| <b>7</b>       | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                          | 0                                                          | 0                      |
| <b>8</b>       | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                       | 0                                                          | 0                      |
| <b>9</b>       | Amount remaining (line 7 minus line 8) .....                                                                             | 27063586                                                   | 0                      |
| <b>10</b>      | Interest on line 9 using prior year's actual return of <u>0.00</u> % .....                                               | 0                                                          | 0                      |
| <b>11</b>      | Prior year's excess contributions to be added to prefunding balance:                                                     |                                                            |                        |
| <b>a</b>       | Present value of excess contributions (line 38 from prior year) .....                                                    |                                                            | 0                      |
| <b>b</b>       | Interest on (a) using prior year's effective rate of <u>0.00</u> % except as otherwise provided (see instructions) ..... |                                                            | 0                      |
| <b>c</b>       | Total available at beginning of current plan year to add to prefunding balance.....                                      |                                                            | 0                      |
| <b>d</b>       | Portion of (c) to be added to prefunding balance.....                                                                    |                                                            | 0                      |
| <b>12</b>      | Other reductions in balances due to elections or deemed elections .....                                                  | 21085744                                                   | 0                      |
| <b>13</b>      | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....                                        | 5977842                                                    | 0                      |

| <b>Part III</b> |                                                                                                                                                                 | <b>Funding percentages</b> |         |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------|
| <b>14</b>       | Funding target attainment percentage.....                                                                                                                       | <b>14</b>                  | 80.00 % |
| <b>15</b>       | Adjusted funding target attainment percentage.....                                                                                                              | <b>15</b>                  | 80.00 % |
| <b>16</b>       | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement..... | <b>16</b>                  | 80.52 % |
| <b>17</b>       | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....                                        | <b>17</b>                  | %       |

| <b>Part IV</b>                                                                           |                                   | <b>Contributions and liquidity shortfalls</b> |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                               |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees               | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 10/14/2011                                                                               | 2988000                           |                                               |                          |                                   |                                 |
| 01/13/2012                                                                               | 2989000                           |                                               |                          |                                   |                                 |
| 03/15/2012                                                                               | 1617000                           |                                               |                          |                                   |                                 |
| 09/04/2012                                                                               | 258000                            |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               | <b>Totals ▶</b>          | <b>18(b)</b>                      | 7852000                         |
|                                                                                          |                                   |                                               |                          | <b>18(c)</b>                      | 0                               |

|                                                                                                                                      |                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |                                                                     |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....                                 | <b>19a</b> 0                                                        |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                   | <b>19b</b> 0                                                        |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | <b>19c</b> 7392231                                                  |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b> If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....                   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>c</b> If 20a is "Yes," see instructions and complete the following table as applicable:                                           |                                                                     |
| Liquidity shortfall as of end of quarter of this plan year                                                                           |                                                                     |
| (1) 1st                                                                                                                              | (2) 2nd                                                             |
| 0                                                                                                                                    | 0                                                                   |
| (3) 3rd                                                                                                                              | (4) 4th                                                             |
| 0                                                                                                                                    | 0                                                                   |

**Part V Assumptions used to determine funding target and target normal cost**

|                                                                                                                                                                                              |                       |                       |                       |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                       |                       |                       |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>3.78% | 2nd segment:<br>6.31% | 3rd segment:<br>6.57% | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                       |                       |                       | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                       |                       |                       | <b>22</b> 63                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                       |                       |                                                     |

**Part VI Miscellaneous items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....                             | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....                   | <b>27</b>                                                           |

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                   | <b>30</b> | 0 |

**Part VIII Minimum required contribution for current year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>          | 6422011            |               |
| <b>b</b> Excess assets, if applicable, but not greater than 31a .....                                                                                                                | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 42195107            | 6942340            |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            | <b>34</b>           | 13364351           |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 5977842             | 0                  | 5977842       |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 7386509            |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 7392231            |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 5722               |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 5722               |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   | <b>40</b>           | 0                  |               |

**Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)**

|                                                                                                                 |                                                                                                                         |  |  |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule: |                                                                                                                         |  |  |
| <b>a</b> Schedule elected .....                                                                                 | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....                                | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                                               | <b>42</b>                                                                                                               |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years .....                  | <b>43</b>                                                                                                               |  |  |

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><hr/> <b>2011</b><br><br><hr/> <b>This Form is Open to Public Inspection.</b> |
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

|                                                                                                               |                                                                            |            |
|---------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>L-3 COMMUNICATION SYSTEMS-WEST RETIREMENT PLAN</u>                                | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> | <u>003</u> |
|                                                                                                               |                                                                            |            |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>L-3 COMMUNICATIONS CORPORATION</u> | <b>D</b> Employer Identification Number (EIN)<br><br><u>13-3937436</u>     |            |

|               |                                                                                                                                                                                  |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b><br>(Complete as many entries as needed to report all interests in DFEs) |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: L-3 COMM. CORPORATION MASTER TRUST

**b** Name of sponsor of entity listed in (a): L-3 COMMUNICATIONS CORPORATION

|                                       |                               |                                                                                                                      |
|---------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>13-3937436-020</u> | <b>d</b> Entity code <u>M</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>186573750</u> |
|---------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**Part II Information on Participating Plans (to be completed by DFEs)**

(Complete as many entries as needed to report all participating plans)

**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2011</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>                                                                                                                  |                                                                                                                                                                                                                                                                              |                                                                                           |
| <b>A</b> Name of plan<br><u>L-3 COMMUNICATION SYSTEMS-WEST RETIREMENT PLAN</u>                                                                                                                                            | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span>                                                                                                                                                                                                   | <u>003</u>                                                                                |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>L-3 COMMUNICATIONS CORPORATION</u>                                                                                                                    | <b>D</b> Employer Identification Number (EIN)<br><br><u>13-3937436</u>                                                                                                                                                                                                       |                                                                                           |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement                                                               |                 | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. <b>Round off amounts to the nearest dollar.</b> MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions. |                                                                                             |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                                                                               |                 |                       |                 |
| <b>a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total noninterest-bearing cash .....                                                        | <b>1a</b>       |                       |                 |
| <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Receivables (less allowance for doubtful accounts):                                         |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Employer contributions .....                                                            | <b>1b(1)</b>    | 11366000              | 4864000         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) Participant contributions .....                                                         | <b>1b(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Other .....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | General investments:                                                                        |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Interest-bearing cash (include money market accounts & certificates of deposit) .....   | <b>1c(1)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) U.S. Government securities .....                                                        | <b>1c(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Corporate debt instruments (other than employer securities):                            |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                         | <b>1c(3)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) All other .....                                                                         | <b>1c(3)(B)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (4) Corporate stocks (other than employer securities):                                      |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                         | <b>1c(4)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) Common .....                                                                            | <b>1c(4)(B)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (5) Partnership/joint venture interests .....                                               | <b>1c(5)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (6) Real estate (other than employer real property) .....                                   | <b>1c(6)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (7) Loans (other than to participants) .....                                                | <b>1c(7)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (8) Participant loans .....                                                                 | <b>1c(8)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (9) Value of interest in common/collective trusts .....                                     | <b>1c(9)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (10) Value of interest in pooled separate accounts .....                                    | <b>1c(10)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (11) Value of interest in master trust investment accounts .....                            | <b>1c(11)</b>   | 176397513             | 186573750       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (12) Value of interest in 103-12 investment entities .....                                  | <b>1c(12)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (13) Value of interest in registered investment companies (e.g., mutual funds) .....        | <b>1c(13)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (14) Value of funds held in insurance company general account (unallocated contracts) ..... | <b>1c(14)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (15) Other .....                                                                            | <b>1c(15)</b>   |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 187763513             | 191437750       |

**Liabilities**

|                                                                           |           |        |        |
|---------------------------------------------------------------------------|-----------|--------|--------|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |        |        |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 198878 | 206738 |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |        |        |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |        |        |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 198878 | 206738 |

**Net Assets**

|                                                           |           |           |           |
|-----------------------------------------------------------|-----------|-----------|-----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 187564635 | 191231012 |
|-----------------------------------------------------------|-----------|-----------|-----------|

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

**Income**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 7852000    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 7852000   |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            |           |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> |            |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            |           |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            |           |

|                                                                                                          |                 | (a) Amount | (b) Total |
|----------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>2b</b> (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate.....              | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                   | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....    | <b>2b(5)(C)</b> |            |           |
| <b>(6)</b> Net investment gain (loss) from common/collective trusts .....                                | <b>2b(6)</b>    |            |           |
| <b>(7)</b> Net investment gain (loss) from pooled separate accounts .....                                | <b>2b(7)</b>    |            |           |
| <b>(8)</b> Net investment gain (loss) from master trust investment accounts .....                        | <b>2b(8)</b>    |            | 6085499   |
| <b>(9)</b> Net investment gain (loss) from 103-12 investment entities .....                              | <b>2b(9)</b>    |            |           |
| <b>(10)</b> Net investment gain (loss) from registered investment<br>companies (e.g., mutual funds)..... | <b>2b(10)</b>   |            |           |
| <b>c</b> Other income.....                                                                               | <b>2c</b>       |            | -4        |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....                  | <b>2d</b>       |            | 13937495  |

**Expenses**

|                                                                                            |              |         |          |
|--------------------------------------------------------------------------------------------|--------------|---------|----------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |              |         |          |
| <b>(1)</b> Directly to participants or beneficiaries, including direct rollovers .....     | <b>2e(1)</b> | 9122708 |          |
| <b>(2)</b> To insurance carriers for the provision of benefits .....                       | <b>2e(2)</b> |         |          |
| <b>(3)</b> Other .....                                                                     | <b>2e(3)</b> |         |          |
| <b>(4)</b> Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....         | <b>2e(4)</b> |         | 9122708  |
| <b>f</b> Corrective distributions (see instructions) .....                                 | <b>2f</b>    |         |          |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | <b>2g</b>    |         |          |
| <b>h</b> Interest expense.....                                                             | <b>2h</b>    |         |          |
| <b>i</b> Administrative expenses: <b>(1)</b> Professional fees .....                       | <b>2i(1)</b> | 1148410 |          |
| <b>(2)</b> Contract administrator fees .....                                               | <b>2i(2)</b> |         |          |
| <b>(3)</b> Investment advisory and management fees .....                                   | <b>2i(3)</b> |         |          |
| <b>(4)</b> Other .....                                                                     | <b>2i(4)</b> |         |          |
| <b>(5)</b> Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....  | <b>2i(5)</b> |         | 1148410  |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>    |         | 10271118 |

**Net Income and Reconciliation**

|                                                                               |              |  |         |
|-------------------------------------------------------------------------------|--------------|--|---------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 3666377 |
| <b>l</b> Transfers of assets:                                                 |              |  |         |
| <b>(1)</b> To this plan.....                                                  | <b>2l(1)</b> |  |         |
| <b>(2)</b> From this plan .....                                               | <b>2l(2)</b> |  |         |

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

**(1)** ☒ Unqualified **(2)** ☐ Qualified **(3)** ☐ Disclaimer **(4)** ☐ Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☐ Yes ☒ No

**c** Enter the name and EIN of the accountant (or accounting firm) below:

**(1)** Name: PRICEWATERHOUSECOOPERS, LLP

**(2)** EIN: 13-4008324

**d** The opinion of an independent qualified public accountant is **not attached** because:

**(1)** ☐ This form is filed for a CCT, PSA, or MTIA. **(2)** ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

|                                                                                                                                                                                                                                                                                                                 | Yes | No | Amount   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|----------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....                 |     | X  |          |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)..... |     | X  |          |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                                                                                                            |     | X  |          |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....                                                                                                                  |     | X  |          |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                                                                                                         | X   |    | 20000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                         |     | X  |          |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                                      |     | X  |          |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                            |     | X  |          |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                                                                                                   |     | X  |          |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....                                                                                    |     | X  |          |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                                                                                                              |     | X  |          |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                              |     | X  |          |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                                                                                                     |     | X  |          |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                                                                                                        |     |    |          |
| <b>4n</b>                                                                                                                                                                                                                                                                                                       |     |    |          |

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

**5b(1)** Name of plan(s)

| 5b(2) EIN(s) | 5b(3) PN(s) |
|--------------|-------------|
|              |             |
|              |             |
|              |             |
|              |             |
|              |             |

|                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div>                                                                                                                              | <div>Retirement Plan Information</div> <div>This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2011</div> <div>This Form is Open to Public Inspection.</div> |
| For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| A Name of plan<br>L-3 COMMUNICATION SYSTEMS-WEST RETIREMENT PLAN                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                 | B Three-digit plan number (PN) ▶<br>003                                                         |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>L-3 COMMUNICATIONS CORPORATION                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                 | D Employer Identification Number (EIN)<br>13-3937436                                            |
| Part I                                                                                                                                                                                                                                                                                                                                                       | Distributions                                                                                                                                                                                                                                                                                   |                                                                                                 |
| All references to distributions relate only to payments of benefits during the plan year.                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| 1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                 | 1 0                                                                                             |
| 2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br>EIN(s): 13-7074646                                                                                                             |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                 | 3 6                                                                                             |
| Part II                                                                                                                                                                                                                                                                                                                                                      | Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)                                                                                                                           |                                                                                                 |
| 4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A                                                                                                                                                |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| 5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____                                                                                                                                    |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| 6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                 | 6a                                                                                              |
| b Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                 | 6b                                                                                              |
| c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                 | 6c                                                                                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| 7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| 8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A    |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| Part III                                                                                                                                                                                                                                                                                                                                                     | Amendments                                                                                                                                                                                                                                                                                      |                                                                                                 |
| 9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input checked="" type="checkbox"/> No |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| Part IV                                                                                                                                                                                                                                                                                                                                                      | ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.                                                                                                                                                      |                                                                                                 |
| 10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| 11 a Does the ESOP hold any preferred stock? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| Schedule R (Form 5500) 2011 v.012611                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                 |                                                                                                 |

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</b> If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers ..... | <b>16b</b> |  |

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. .... ☐

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. .... ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: 47% Investment-Grade Debt: 15% High-Yield Debt: 0.0% Real Estate: 5% Other: 33%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☒ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

L-3 COMMUNICATION SYSTEMS-WEST RETIREMENT PLAN

Financial Statements as of  
and for the Years Ended  
December 31, 2011 and 2010

**L-3 COMMUNICATION SYSTEMS- WEST RETIREMENT PLAN  
INDEX TO FINANCIAL STATEMENTS**

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Note: Supplemental schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA) have been omitted as the conditions under which they are required are not present.



## Report of Independent Auditors

To the Participants and Administrator of the  
L-3 Communication Systems-West Retirement Plan:

In our opinion, the accompanying Statements of Net Assets Available for Benefits as of December 31, 2011 and 2010 and the related Statements of Changes in Net Assets Available for Benefits for the years then ended and the Statement of Accumulated Plan Benefits as of January 1, 2011 and the related Statement of Changes in Accumulated Plan Benefits for the year then ended, present fairly, in all material respects, information regarding the net assets available for benefits of the L-3 Communication Systems-West Retirement Plan (the "Plan") at December 31, 2011 and changes therein for the year then ended and its financial status as of January 1, 2011, and changes therein for the year then ended in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

*PricewaterhouseCoopers LLP*

New York, New York  
September 7, 2012

**L-3 COMMUNICATION SYSTEMS- WEST RETIREMENT PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**AS OF DECEMBER 31, 2011 AND 2010**  
**(Dollars in thousands)**

|                                                 | <u>2011</u>      | <u>2010</u>      |
|-------------------------------------------------|------------------|------------------|
| Assets:                                         |                  |                  |
| Investment in Master Trust, at fair value ..... | \$186,574        | \$176,398        |
| Employer contributions receivable .....         | <u>4,864</u>     | <u>11,366</u>    |
| Total assets .....                              | <u>191,438</u>   | <u>187,764</u>   |
| Liabilities:                                    |                  |                  |
| Accrued expenses .....                          | <u>207</u>       | <u>199</u>       |
| Net assets available for benefits .....         | <u>\$191,231</u> | <u>\$187,565</u> |

The accompanying notes are an integral part of these financial statements.

**L-3 COMMUNICATION SYSTEMS- WEST RETIREMENT PLAN**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**  
**(Dollars in thousands)**

|                                             | <u>2011</u>       | <u>2010</u>       |
|---------------------------------------------|-------------------|-------------------|
| Additions:                                  |                   |                   |
| Net investment gain from Master Trust ..... | \$ 6,085          | \$ 19,854         |
| Employer contributions .....                | 7,852             | 31,225            |
| Other .....                                 | <u>—</u>          | <u>2</u>          |
| Total Additions .....                       | <u>13,937</u>     | <u>51,081</u>     |
| Deductions:                                 |                   |                   |
| Benefit payments .....                      | 9,123             | 8,572             |
| Plan expenses .....                         | <u>1,148</u>      | <u>1,282</u>      |
| Total deductions .....                      | <u>10,271</u>     | <u>9,854</u>      |
| Net increase .....                          | 3,366             | 41,227            |
| Net assets available for benefits,          |                   |                   |
| Beginning of year .....                     | <u>187,565</u>    | <u>146,338</u>    |
| Net assets available for benefits,          |                   |                   |
| End of year .....                           | <u>\$ 191,231</u> | <u>\$ 187,565</u> |

The accompanying notes are an integral part of these financial statements.

**L-3 COMMUNICATION SYSTEMS- WEST RETIREMENT PLAN  
STATEMENTS OF ACCUMULATED PLAN BENEFITS AND  
CHANGES IN ACCUMULATED PLAN BENEFITS  
AS OF AND FOR THE YEAR ENDED JANUARY 1, 2011  
(dollars in thousands)**

| <b>Statement of Accumulated Plan Benefits:</b>                                      | <b>January 1,<br/>2011</b>                |
|-------------------------------------------------------------------------------------|-------------------------------------------|
| Actuarial present value of accumulated plan benefits                                |                                           |
| Vested benefits:                                                                    |                                           |
| Participants currently receiving benefits .....                                     | \$ 82,628                                 |
| Other participants .....                                                            | 96,848                                    |
| Total vested benefits .....                                                         | 179,476                                   |
| Non-vested benefits .....                                                           | 5,765                                     |
| Total actuarial present value of accumulated plan benefits .....                    | <u>\$ 185,241</u>                         |
|                                                                                     |                                           |
| <b>Statement of Changes in Accumulated Plan Benefits:</b>                           | <b>Year Ended<br/>January 1,<br/>2011</b> |
| Actuarial present value of accumulated<br>plan benefits as of January 1, 2010 ..... | <u>\$167,455</u>                          |
| Increase (decrease) during the year attributable to:                                |                                           |
| Benefits accumulated and actuarial experience .....                                 | 4,639                                     |
| Increase for interest due to decrease in discount period.....                       | 12,559                                    |
| Benefits paid.....                                                                  | (8,572)                                   |
| Change in actuarial assumptions <sup>(1)</sup> .....                                | 9,160                                     |
| Net increase.....                                                                   | <u>17,786</u>                             |
| Actuarial present value of accumulated<br>plan benefits as of January 1, 2011 ..... | <u>\$ 185,241</u>                         |

<sup>(1)</sup> For the year ended January 1, 2011, the mortality tables used were changed to the Pension Protection Act ("PPA") mandated mortality tables. See Note 4.

The accompanying notes are an integral part of these financial statements.

**L-3 COMMUNICATION SYSTEMS- WEST RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**(Dollars in thousands)**

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***1. Plan Description***

The following brief description of the L-3 Communication Systems-West Retirement Plan (the “Plan”), formerly known as the L-3 Communication Systems-Salt Lake Retirement Plan, is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

The Plan was established effective May 1, 1997 in connection with the acquisition of certain entities, including the L-3 Communication Systems-West division by L-3 Communications Corporation (the “Company”), a wholly owned subsidiary of L-3 Communications Holdings, Inc., from Lockheed Martin Corporation (“Lockheed Martin”). On that date, certain participants in the Lockheed Martin Tactical Defense Systems Retirement Plan (the “Prior Plan”) became participants in the Plan. Lockheed Martin transferred the assets under the Prior Plan attributable to the accrued benefits of the participants. The Plan’s assets were transferred from the Prior Plan in 1997.

The Plan is a non-contributory defined benefit plan covering employees at certain locations of the Company. Effective May 1, 1997, the Plan is frozen and no longer accepts new participants. The Plan is subject to the Employee Retirement Income Security Act of 1974, as amended (“ERISA”).

***2. Summary of Significant Accounting Policies***

**Basis of Accounting**

The accompanying financial statements are prepared using the accrual basis of accounting.

**Investment in Master Trust**

Investment assets of the Plan are maintained in the L-3 Communications Corporation Master Trust (the “Master Trust”) administered by The Bank of New York Mellon, as Trustee. The Plan participates in the Master Trust along with other defined benefit plans sponsored by the Company (collectively, the “L-3 Participating Plans”). The only investment of the Plan is its interest in the net assets of the Master Trust. The fair value of the Plan’s interest in the Master Trust is determined based on the beginning of year value of the Plan’s interest in the trust plus actual contributions and allocated investment income (loss) less actual distributions and actual administrative expenses. Assets held in the Master Trust primarily consist of corporate equity securities, commingled trust funds and mutual funds, and corporate bonds. See Note 6 for a description of the valuation methodologies of the assets of the Master Trust.

**L-3 COMMUNICATION SYSTEMS- WEST RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS - continued**  
**(Dollars in thousands)**

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The Master Trust records investment transactions on the trade-date, dividend income on the ex-dividend date, interest income as earned, and determines realized gains and losses on sales of securities based on the average cost method.

Net Investment Gain from Master Trust

The net investment gain from the Master Trust includes interest and dividend income and net appreciation or depreciation in the fair value of investments, which includes gains or losses realized upon disposition of investments and net unrealized appreciation or depreciation of investments. The net investment gain or loss is allocated to the L-3 Participating Plans based upon the relationship of each plan's respective monthly balances in the investment pool to the total investments of the Master Trust, as determined on a monthly basis.

Benefit Payments

Benefit payments are recorded when paid.

Plan Expenses

The administrative expenses of the Plan are paid for by the Plan. Administrative expenses are allocated to the Plan at the direction of the Company based upon the Plan's respective portion of the expense. Investment management fees of the Master Trust are allocated to the L-3 Participating Plans based upon the relationship of each plan's respective monthly balances in the investment pool to the total investments of the Master Trust, as determined on a monthly basis.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make significant estimates and assumptions that affect the reported amounts of assets, liabilities, benefit obligations, and changes therein, disclosures of contingent assets, liabilities and benefit obligations, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results will differ from those estimates.

Risks and Uncertainties

Plan contributions and the actuarial present value of accumulated plan benefits are determined based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption process, it is at least reasonably possible that changes in the estimates and assumptions in the near term would be material to the financial statements.

The investments held in the Master Trust are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investments, it is at least reasonably possible that

**L-3 COMMUNICATION SYSTEMS- WEST RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS - continued**  
**(Dollars in thousands)**

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changes in risks in the near term would materially affect the investments and related allocation reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

Subsequent Events

The Plan continued to evaluate events after the Statement of Net Assets Available for Benefits date through September 7, 2012, the date the financial statements were available to be issued.

**3. Contributions**

Generally, the Company's funding policy is to contribute amounts in accordance with the Internal Revenue Code ("IRC") and the minimum funding requirements under ERISA. Contributions required from the Company in 2011 and 2010 to the Plan under the minimum funding requirements of ERISA were \$7,387 and \$4,165, respectively. Contributions are calculated using the Projected Unit Credit Actuarial Cost Method. Under this method, the total actuarial liability for participants is the actuarial present value as of the valuation date of all benefits attributed by the pension benefit formula to employee service rendered prior to that date, which assumes the normal cost will increase each year for each employee as he or she approaches retirement age. The yield (interest, dividends and net realized and unrealized gains and losses) on investments of the Plan serves to adjust future contributions that will be required to provide for the defined level of benefits. The funding target is measured on an accrual-to-date basis using mandated mortality tables and interest rates with no salary projection past the end of the year.

**4. Plan Benefits**

The Plan provides a benefit for employees for service through December 31, 1990, of 1% of the lesser of Final Average Compensation (5 highest year average compensation in the final 10 year period) or the Integration Level, plus 1.35% of the excess of Final Average Compensation over the Integration Level multiplied by years of credited service. Final Average Compensation is the average of a participant's monthly compensation for the full 60 month period during which the participant's compensation as an employee was the greatest during the full 120 month period immediately preceding the earlier of his or her severance from service date or his or her required distribution date. For service after December 31, 1990, the benefit is 1% of compensation earned during each plan year up to the Integration Level plus 1.35% of the excess of compensation over the Integration Level multiplied by years of credited service. The Integration Level is 50% of the average of the last 5 years social security wage bases. Benefits vest 100% after 5 years of cumulative service and are payable at age 65. Service in the Prior Plan is considered as service under the Plan.

The Plan permits early retirement for participants at ages 55 to 64 with at least 5 years of service. The benefit may begin at the date of early retirement, reduced by 6% for each year by which commencement of benefits precedes the normal retirement date (age 65 or age 62 for a participant with 20 or more years of service). Retirees may elect to receive their pension

**L-3 COMMUNICATION SYSTEMS- WEST RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS - continued**  
**(Dollars in thousands)**

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benefits in the form of a joint and survivor annuity or a life annuity payable monthly from the date of retirement. Under the joint and survivor annuity, if a vested participant dies prior to the date pension benefits commence, the surviving spouse of the deceased vested participant receives benefits equal to 50% of the amount which would have been payable to the retiree under a joint and survivor annuity. Under the life annuity, there are no continuing payments after the death of the retiree. If participants are terminated before completing 5 years of service, they forfeit the right to receive their accumulated benefits.

The following presents the more significant assumptions underlying the actuarial computations as of January 1, 2011 and 2010.

|                                                                                             |                                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mortality basis                                                                             | 2011: RP2000 Annuitant and Non-Annuitant<br>Tables with static projection to 2018 and<br>2026, respectively.<br><br>2010: RP-2000 Combined Healthy Table<br>RP-2000 Disabled Retiree Table |
| Retirement                                                                                  | Retirement at ages 55 through 70, at varying rates,<br>with 100% by age 70.                                                                                                                |
| Discount rate for the determination<br>of the present value of<br>accumulated plan benefits | 2011 and 2010 – 7.5%                                                                                                                                                                       |

The foregoing actuarial assumptions are based upon the assumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors may be used in determining the actuarial present value of accumulated plan benefits.

**L-3 COMMUNICATION SYSTEMS- WEST RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – continued**  
**(Dollars in thousands)**

**5. Master Trust Investments**

The fair value of the assets and liabilities of the Master Trust at December 31, 2011 and 2010 is presented in the table below. The Plan's percentage interest in the Master Trust was 12.7% at December 31, 2011 and 13.1% at December 31, 2010.

|                                               | <u>2011</u>         | <u>2010</u>         |
|-----------------------------------------------|---------------------|---------------------|
| Corporate equity securities .....             | \$ 860,292          | \$ 778,788          |
| Commingled trust funds and mutual funds ..... | 524,547             | 486,329             |
| Corporate bonds .....                         | 82,858              | 78,815              |
| Forward contracts .....                       | 264                 | 35                  |
| Accrued income .....                          | 3,701               | 3,175               |
| Receivable for unsettled trades .....         | 921                 | 808                 |
| Payable for unsettled trades .....            | (163)               | (2,225)             |
|                                               | <u>\$ 1,472,420</u> | <u>\$ 1,345,725</u> |

The following presents the investment gain of the Master Trust for the years ended December 31, 2011 and 2010.

|                                       | <u>2011</u>      | <u>2010</u>       |
|---------------------------------------|------------------|-------------------|
| Net appreciation of investments ..... | \$ 9,565         | \$ 130,842        |
| Interest .....                        | 6,674            | 6,191             |
| Dividends .....                       | 29,848           | 21,668            |
| Other .....                           | 256              | 123               |
|                                       | <u>\$ 46,343</u> | <u>\$ 158,824</u> |

The following presents the net appreciation (depreciation) in fair value of the Master Trust's investments, including realized gains and losses, and the unrealized appreciation and depreciation of investments for the years ended December 31, 2011 and 2010.

|                                               | <u>2011</u>     | <u>2010</u>       |
|-----------------------------------------------|-----------------|-------------------|
| Corporate equity securities .....             | \$ 15,978       | \$ 104,585        |
| Commingled trust funds and mutual funds ..... | (3,523)         | 20,585            |
| Corporate bonds .....                         | (3,087)         | 5,045             |
| Forward contracts .....                       | 246             | 627               |
| Other .....                                   | (49)            | —                 |
|                                               | <u>\$ 9,565</u> | <u>\$ 130,842</u> |

**L-3 COMMUNICATION SYSTEMS- WEST RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – continued**  
**(Dollars in thousands)**

**6. Fair Value Measurements**

The Plan adopted the standards for fair value measurements. The provisions of the standards are applicable to all of the Plan's assets and liabilities that are measured and recorded at fair value. The standards establish a framework for measuring fair value and expand related disclosures. The standards define fair value as the price that would be received for an asset or the exit price that would be paid to transfer a liability in the principal or most advantageous market in an orderly transaction between market participants. It establishes a fair value hierarchy that gives the highest priority to observable inputs and the lowest priority to unobservable inputs. The three levels of the fair value hierarchy are described below.

**Level 1:** Quoted market prices available in active markets for identical assets or liabilities as of the reporting date. The Plan's Level 1 assets include equity securities, certain mutual funds and U.S. Treasury bonds, all of which fair value is derived from quoted market prices.

**Level 2:** Pricing inputs other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date. The fair value is determined using a valuation model based on observable market inputs. The Plan's Level 2 assets include commingled trust funds, certain mutual funds, corporate bonds, government securities and forward contracts.

**Level 3:** Pricing inputs that are generally unobservable inputs and not corroborated by market data. The Plan has no Level 3 assets.

The table below reports by level, within the fair value hierarchy, the assets held in the Master Trust at fair value as of December 31, 2011 and 2010, including a description of the valuation methodologies. As required by the standards, each asset is classified based on the lowest level of input that is significant to the fair value measurement.

| <u>Asset Category</u>              | <u>Fair Value Measured at</u><br><u>December 31, 2011</u> |                        |                |                    | <u>Fair Value Measured at</u><br><u>December 31, 2010</u> |                        |                |                     |
|------------------------------------|-----------------------------------------------------------|------------------------|----------------|--------------------|-----------------------------------------------------------|------------------------|----------------|---------------------|
|                                    | <u>Level 1</u>                                            | <u>Level 2</u>         | <u>Level 3</u> | <u>Total</u>       | <u>Level 1</u>                                            | <u>Level 2</u>         | <u>Level 3</u> | <u>Total</u>        |
| Equity securities <sup>(1)</sup> : |                                                           |                        |                |                    |                                                           |                        |                |                     |
| U.S. Equity .....                  | 717,777                                                   | —                      | —              | 717,777            | 647,658                                                   | —                      | —              | 647,658             |
| International Equity .....         | 65,732                                                    | 101,520                | —              | 167,252            | 50,563                                                    | 114,632                | —              | 165,195             |
| Fixed Income —                     |                                                           |                        |                |                    |                                                           |                        |                |                     |
| Investment Grade.....              | 188,868 <sup>(2)</sup>                                    | 188,388 <sup>(3)</sup> | —              | 377,256            | 155,351 <sup>(2)</sup>                                    | 155,040 <sup>(3)</sup> | —              | 310,391             |
| Fixed Income —                     |                                                           |                        |                |                    |                                                           |                        |                |                     |
| High Yield <sup>(4)</sup> .....    | —                                                         | 87,023                 | —              | 87,023             | —                                                         | 82,477                 | —              | 82,477              |
| Real Estate Investment             |                                                           |                        |                |                    |                                                           |                        |                |                     |
| Trusts <sup>(5)</sup> .....        | 101,176                                                   | —                      | —              | 101,176            | 78,876                                                    | —                      | —              | 78,876              |
| Other <sup>(6)</sup> .....         | —                                                         | 21,936                 | —              | 21,936             | —                                                         | 61,128                 | —              | 61,128              |
| <b>Total.....</b>                  | <b>\$ 1,073,553</b>                                       | <b>\$ 398,867</b>      | <b>\$ —</b>    | <b>\$1,472,420</b> | <b>\$ 932,448</b>                                         | <b>\$413,277</b>       | <b>\$ —</b>    | <b>\$ 1,345,725</b> |

<sup>(1)</sup> Equity securities consist of investments in common stock of U.S. and foreign companies. The fair value of equity securities is based on quoted market prices available in active markets at the close of a trading day, primarily the New York Stock Exchange (NYSE), National Association of Securities Dealers Automated Quotations (NASDAQ), and various foreign exchanges. The Level 2 investment balance is derived from a pooled equity fund offered by a registered investment company, which fair value is based on net asset value (NAV). NAV is calculated by the fund manager based on the fair value of the fund's holdings, primarily equity securities traded in active markets, determined as of the end of each month. Withdrawals are permitted monthly based on NAV.

**L-3 COMMUNICATION SYSTEMS- WEST RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – continued**  
**(Dollars in thousands)**

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- <sup>(2)</sup> Approximately 50% in both 2011 and in 2010 of plan assets invested in fixed income — investment grade securities consist of a mutual fund offered by a registered investment company. The mutual fund invests in investment grade fixed income securities, mortgaged-backed securities, U.S. treasury and agency bonds and corporate bonds. This fund is classified by the Company as a Level 1 measurement within the fair value hierarchy as the mutual fund trades on an active market and daily, quoted prices are available.
- <sup>(3)</sup> The remaining 50% in both 2011 and in 2010 of plan assets invested in fixed income — investment grade securities is derived from pooled bond funds offered by registered investment companies. As these funds do not trade in an active market, the fair value is based on NAVs calculated by fund managers based on yields currently available on comparable bonds of issuers with similar credit ratings, quoted prices of similar bonds in an active market, or cash flows based on observable inputs.
- <sup>(4)</sup> Fixed income — high yield consists of investments in corporate high-yield bonds from various industries. The fair values of these investments are based on yields currently available on comparable bonds of issuers with similar credit ratings, quoted prices of similar bonds in an active market, or cash flows based on observable inputs.
- <sup>(5)</sup> Real Estate Investment Trusts (REITs) consist of securities that trade on the major exchanges and invest directly in real estate, either through properties or mortgages.
- <sup>(6)</sup> Other consists of short term investments maintained in a commingled trust or pooled fund, which primarily invests in short term, high quality money market securities such as government obligations, commercial paper, time deposits and certificates of deposit, which are classified as Level 2.

**7. *Accounting Standards Issued and Not Yet Implemented***

In May 2011, the FASB issued a revised accounting standard for fair value measurement and disclosure. The revisions clarify how to measure fair value and require additional disclosures as follows: 1) transfers between Level 1 and Level 2 of the fair value hierarchy, 2) the valuation process used and the sensitivity of a fair value measurement categorized within Level 3 of the fair value hierarchy to changes in unobservable inputs, and 3) the categorization by level of the fair value hierarchy for items that are not measured at fair value in the Statement of Net Assets Available for Benefits, but for which the fair value of such items is required to be disclosed. The revised accounting standard is effective for the Company beginning after December 15, 2011, and is not expected to have an impact on the Plan's Net Assets Available for Benefits.

**8. *Tax Status***

The Internal Revenue Service has determined and informed the Company by a letter dated August 20, 2008, that the Plan is designed in accordance with the applicable sections of the IRC. The Plan has been amended since receiving the determination letter. The Plan administrator and the Plan's counsel believe that the Plan is designed and is currently being operated in compliance with the applicable regulations of the IRC; therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions by the Plan, and has concluded that as of December 31, 2011, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to the year ended December 31, 2007.

**L-3 COMMUNICATION SYSTEMS- WEST RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – continued**  
**(Dollars in thousands)**

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***9. Related Party Transactions***

Certain plan investments held in the Master Trust are units of a commingled trust fund managed by The Bank of New York Mellon, the Plan's trustee.

***10. Termination Priorities***

While the Company has not expressed any intention to do so, it is free to discontinue its contributions at any time and to terminate the Plan, subject to the provisions set forth in ERISA.

In the event the Plan terminates, the net assets of the Plan will be allocated as specified by the Plan in accordance with ERISA, generally to provide the following benefits in the order indicated:

- a. Benefits attributable to employee contributions, taking into account those paid out before termination.
- b. Benefits attributable to participants who have retired at least three years before the termination date of the Plan or those participants who were eligible to retire and receive pension benefits at least three years before, but who did not elect to retire at that time.
- c. Benefits commencing at retirement age to participants who are eligible to receive guaranteed benefits under ERISA.
- d. All vested and non-vested benefits.

To the extent the Plan's net assets are not sufficient to fund the accumulated benefits upon Plan termination, ERISA provides that such benefits are payable by the Pension Benefit Guaranty Corporation ("PBGC"), up to specified limits.

***11. Commitment Agreement***

In connection with the Company's acquisition of ten business units from Lockheed Martin (the "L-3 Acquisition") L-3 Holdings and the Company assumed certain defined benefit pension plan liabilities for present and former employees and retirees of certain businesses from Lockheed Martin. Lockheed Martin previously received a letter from the Pension Benefit Guaranty Corporation (PBGC), indicating that the Plan was under-funded using the PBGC's actuarial assumptions. These assumptions result in a larger liability for accrued benefits than the assumptions used for financial reporting under the standards for employers' accounting for pensions.

With respect to the Plan, Lockheed Martin entered into an agreement (Lockheed Martin Commitment) with L-3 and the PBGC dated as of April 30, 1997. The terms and conditions of the Lockheed Martin Commitment include a commitment by Lockheed Martin to the PBGC to,

**L-3 COMMUNICATION SYSTEMS- WEST RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – continued**  
**(Dollars in thousands)**

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under certain circumstances, assume sponsorship of the Plan or provide another form of financial support for the Plan. The Lockheed Martin Commitment will continue until the Plan is no longer under-funded on a PBGC basis for two consecutive years, or until the Company achieves certain investment grade credit ratings on any of the Company's outstanding public debt. Should Lockheed Martin assume sponsorship of the Plan, it would be primarily liable for the costs associated with funding the Plan or any costs associated with the termination of the Plan. The terms and conditions of the Lockheed Martin Commitment would require the Company to reimburse Lockheed Martin for these costs. Lockheed Martin has not assumed sponsorship or provided another form of financial support for the Plan.

The Company believes it has performed its obligations under the Lockheed Martin Commitment and has not received any communications from the PBGC concerning actions which the PBGC contemplates taking in respect of the Plan.

**Attachment to 2011 Schedule SB of Form 5500**  
**Schedule SB, Line 26 – Schedule of Active Participant Data**  
**L-3 Communication Systems - West Retirement Plan**  
**EIN 13-3937436 PN 003**

**Participants in Active Service by Age, Years of Service and Average Salary**

| Age       | Years of Service |     |     |       |       |       |       |       |       |           |
|-----------|------------------|-----|-----|-------|-------|-------|-------|-------|-------|-----------|
|           | Less than 1      | 1-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | 40 & Over |
| Under 30  | --               | --  | --  | --    | --    | --    | --    | --    | --    | --        |
| 30 - 34   | --               | --  | --  | --    | --    | --    | --    | --    | --    | --        |
| 35 - 39   | --               | --  | --  | 14    | 7     | --    | --    | --    | --    | --        |
| 40 - 44   | --               | --  | --  | 9     | 28    | 1     | --    | --    | --    | --        |
| 45 - 49   | --               | --  | --  | 13    | 28    | 16    | 29    | 1     | --    | --        |
| 50 - 54   | --               | --  | --  | 10    | 20    | 32    | 104   | 48    | --    | --        |
| 55 - 59   | --               | --  | --  | 13    | 13    | 17    | 59    | 54    | 27    | --        |
| 60 - 64   | --               | --  | --  | 11    | 5     | 10    | 41    | 33    | 44    | 31        |
| 65 - 69   | --               | --  | --  | 7     | 2     | 1     | 12    | 8     | 8     | 11        |
| 70 & over | --               | --  | --  | --    | --    | 2     | 10    | 3     | 1     | 10        |
| Total     | --               | --  | --  | 77    | 103   | 79    | 255   | 147   | 80    | 52        |

Attachment to 2011 Schedule SB of Form 5500  
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods  
L-3 Communication Systems - West Retirement Plan  
EIN 13-3937436 PN 003

Actuarial Assumptions and Methodologies (Funding)

| <b>Interest:</b>         | <p>The interest rates used for the 2011 plan year are the September 2010 segment rates which are the 24-month average of corporate bond yields ending in August 2010. These discount rates are 3.78% for payments in the first 5 years, 6.31% for payments in years 6 – 20, and 6.57% for payments thereafter, which translates to an effective interest rate of 6.25%. (Prior year 24-month average corporate bond rates were 5.03% for payments in the first 5 years, 6.73% for payments in years 6 – 20, and 6.82% for payments thereafter, which translates to an effective interest rate of 6.67%.)</p> <p>The yield curve used to determine the PBGC variable rate premium is the same as funding.</p>                                                                                                                                                                                                                                                                                                                                   |     |      |    |       |    |      |    |     |    |     |    |     |    |     |    |     |    |     |    |     |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------|----|-------|----|------|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|
| <b>Mortality rates:</b>  | <p>RP2000 separate annuitant and non-annuitant tables with static projection to 2018 and 2026, respectively. This assumption is one of the choices allowed by the regulations. (Prior year mortality table assumption was similar to this year, except with one less year of projection.)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |      |    |       |    |      |    |     |    |     |    |     |    |     |    |     |    |     |    |     |
| <b>Salary increases:</b> | <table data-bbox="1192 719 1598 1140"> <tr> <th data-bbox="1192 719 1394 760">Age</th><th data-bbox="1394 719 1598 760">Rate</th></tr> <tr> <td data-bbox="1192 760 1394 800">20</td><td data-bbox="1394 760 1598 800">15.0%</td></tr> <tr> <td data-bbox="1192 800 1394 841">25</td><td data-bbox="1394 800 1598 841">12.0</td></tr> <tr> <td data-bbox="1192 841 1394 881">30</td><td data-bbox="1394 841 1598 881">9.0</td></tr> <tr> <td data-bbox="1192 881 1394 922">35</td><td data-bbox="1394 881 1598 922">7.0</td></tr> <tr> <td data-bbox="1192 922 1394 963">40</td><td data-bbox="1394 922 1598 963">6.0</td></tr> <tr> <td data-bbox="1192 963 1394 1003">45</td><td data-bbox="1394 963 1598 1003">6.0</td></tr> <tr> <td data-bbox="1192 1003 1394 1044">50</td><td data-bbox="1394 1003 1598 1044">5.0</td></tr> <tr> <td data-bbox="1192 1044 1394 1084">55</td><td data-bbox="1394 1044 1598 1084">4.5</td></tr> <tr> <td data-bbox="1192 1084 1394 1125">60</td><td data-bbox="1394 1084 1598 1125">4.5</td></tr> </table> | Age | Rate | 20 | 15.0% | 25 | 12.0 | 30 | 9.0 | 35 | 7.0 | 40 | 6.0 | 45 | 6.0 | 50 | 5.0 | 55 | 4.5 | 60 | 4.5 |
| Age                      | Rate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |      |    |       |    |      |    |     |    |     |    |     |    |     |    |     |    |     |    |     |
| 20                       | 15.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |      |    |       |    |      |    |     |    |     |    |     |    |     |    |     |    |     |    |     |
| 25                       | 12.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |      |    |       |    |      |    |     |    |     |    |     |    |     |    |     |    |     |    |     |
| 30                       | 9.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |      |    |       |    |      |    |     |    |     |    |     |    |     |    |     |    |     |    |     |
| 35                       | 7.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |      |    |       |    |      |    |     |    |     |    |     |    |     |    |     |    |     |    |     |
| 40                       | 6.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |      |    |       |    |      |    |     |    |     |    |     |    |     |    |     |    |     |    |     |
| 45                       | 6.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |      |    |       |    |      |    |     |    |     |    |     |    |     |    |     |    |     |    |     |
| 50                       | 5.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |      |    |       |    |      |    |     |    |     |    |     |    |     |    |     |    |     |    |     |
| 55                       | 4.5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |      |    |       |    |      |    |     |    |     |    |     |    |     |    |     |    |     |    |     |
| 60                       | 4.5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |      |    |       |    |      |    |     |    |     |    |     |    |     |    |     |    |     |    |     |

Attachment to 2011 Schedule SB of Form 5500  
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods  
L-3 Communication Systems - West Retirement Plan  
EIN 13-3937436 PN 003

Actuarial Assumptions and Methodologies (Funding) *continued*

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| Termination rates: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | </ |
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Attachment to 2011 Schedule SB of Form 5500  
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods  
L-3 Communication Systems - West Retirement Plan  
EIN 13-3937436 PN 003

Actuarial Assumptions and Methodologies (Funding) *continued*

|                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |       |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Retirement rates:                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |       |
|                                         | Age                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Rates |
|                                         | 55 - 61                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3%    |
|                                         | 62 - 64                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15    |
|                                         | 65 - 69                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 50    |
|                                         | 70                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 100   |
| Average retirement age for Schedule SB: | Age 63, determined by weighting retirement rates                                                                                                                                                                                                                                                                                                                                                                                                                         |       |
| Retirement from inactive status:        | Age 65                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |       |
| Social Security benefit:                | Increase in national average wage base at 4.0% per annum                                                                                                                                                                                                                                                                                                                                                                                                                 |       |
| Percent married:                        | 70% for male participants and 55% for female participants.<br>For inactive participants for whom a spouse's date of birth was not provided, and for active participants, it was assumed that husbands were 3 years older than their wives.                                                                                                                                                                                                                               |       |
| Asset method:                           | Assets are determined by averaging the market value as of the valuation date and the adjusted market values as of the preceding two years. The resulting value is limited to between 90% to 110% of market value of assets. WRERA provides that the averaging method is to be adjusted for expected earnings. The expected earnings are based on an assumed rate of return of 7.50%, not to exceed the applicable third segment rate of 6.69% in 2009 and 6.82% in 2010. |       |
| Funding method:                         | Funding method is unit credit actuarial cost method, as prescribed by law. The liability is measured on an accrual-to-date basis using mandated mortality tables and interest rates with no salary projection past the end of the year.                                                                                                                                                                                                                                  |       |
| Administrative expenses:                | \$750,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                |       |
| Form of benefit:                        | Retirees are assumed to elect a life annuity                                                                                                                                                                                                                                                                                                                                                                                                                             |       |

Attachment to 2011 Schedule SB of Form 5500  
Schedule SB, Line 22 – Description of Weighted Average Retirement Age  
L-3 Communication Systems - West Retirement Plan  
EIN 13-3937436 PN 003

| <u>Age</u>       | <u>Rate</u> | <u>Probability<br/>of Retiring</u> | <u>Age x<br/>Probability</u> |
|------------------|-------------|------------------------------------|------------------------------|
| 55               | 3.00%       | 3.00%                              | 1.65                         |
| 56               | 3.00%       | 2.91%                              | 1.63                         |
| 57               | 3.00%       | 2.82%                              | 1.61                         |
| 58               | 3.00%       | 2.74%                              | 1.59                         |
| 59               | 3.00%       | 2.66%                              | 1.57                         |
| 60               | 3.00%       | 2.58%                              | 1.55                         |
| 61               | 3.00%       | 2.50%                              | 1.52                         |
| 62               | 15.00%      | 12.12%                             | 7.51                         |
| 63               | 15.00%      | 10.30%                             | 6.49                         |
| 64               | 15.00%      | 8.76%                              | 5.60                         |
| 65               | 50.00%      | 24.81%                             | 16.13                        |
| 66               | 50.00%      | 12.41%                             | 8.19                         |
| 67               | 50.00%      | 6.20%                              | 4.16                         |
| 68               | 50.00%      | 3.10%                              | 2.11                         |
| 69               | 50.00%      | 1.55%                              | 1.07                         |
| 70               | 100.00%     | 1.55%                              | 1.09                         |
| Weighted Average |             |                                    | 63.46                        |

Attachment to 2011 Schedule SB of Form 5500  
Schedule SB, Line 32 – Schedule of Amortization Bases  
L-3 Communication Systems - West Retirement Plan  
EIN 13-3937436 PN 003

**Schedule of Shortfall Amortization Bases as of January 1, 2011**

| Year Established | Original Base | Present Value<br>of Remaining<br>Installments | Years Remaining | Shortfall<br>Amortization<br>Charge |
|------------------|---------------|-----------------------------------------------|-----------------|-------------------------------------|
| 2011             | \$42,195,107  | \$42,195,107                                  | 7               | \$6,942,340                         |
| <b>Total</b>     |               | <b>\$42,195,107</b>                           |                 | <b>\$6,942,340</b>                  |

**Attachment to 2011 Schedule SB of Form 5500**  
**Schedule SB, Part V – Summary of Plan Provisions**  
**L-3 Communication Systems - West Retirement Plan**  
**EIN 13-3937436 PN 003**

**Summary of Plan Provisions**

This subsection summarizes the major provisions of the Plan as included in the valuation. It is not intended to be, nor should it be interpreted as, a complete statement of all plan provisions.

| PLAN STATUS: Closed to new participants, ongoing accruals |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Normal retirement:                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Age requirement:                                          | 65                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Service requirement:                                      | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Amount:                                                   | <p>The sum of (i) and (ii) but not less than (iii):</p> <p>i. For service through December 31, 1990:</p> <p>1% of the lesser of Final Average Compensation (5-year average compensation in the final 10-year period) and the Integration Level</p> <p><b>plus</b></p> <p>1.35% of the excess of Final Average Compensation over the Integration Level</p> <p><b>times</b></p> <p>years of non-union credited service as of December 31, 1990.</p> <p>Integration Level and Final Average Compensation determined as of December 31, 1990.</p> <p>ii. For service after December 31, 1990:</p> <p>1% of Compensation earned during each plan year up to the Integration Level</p> <p><b>plus</b></p> <p>1.35% of the excess of compensation earned during each plan year over the Integration Level</p> |

Attachment to 2011 Schedule SB of Form 5500  
Schedule SB, Part V – Summary of Plan Provisions  
L-3 Communication Systems - West Retirement Plan  
EIN 13-3937436 PN 003

Summary of Plan Provisions *continued*

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>iii. For service through December 31, 1992:</p> <p>1% of the lesser of Final Average Compensation (5-year average compensation in the final 10-year period) and the Integration Level</p> <p><b>plus</b></p> <p>1.35% of the excess of Final Average Compensation over the Integration Level</p> <p><b>times</b></p> <p>years of non-union credited service.</p> <p>Integration Level and Final Average Compensation determined as of December 31, 1992.</p> |                                                                                                                                                                                                                        |
| Integration level                                                                                                                                                                                                                                                                                                                                                                                                                                               | 50% of the average of the last five Social Security wage bases.                                                                                                                                                        |
| Compensation:                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Compensation paid by the employer including overtime, shift differential, overseas, performance-based bonuses plus Military pay for reserve duty, short term and long term disability pay.                             |
| <b>Early retirement:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                        |
| Age requirement:                                                                                                                                                                                                                                                                                                                                                                                                                                                | 55                                                                                                                                                                                                                     |
| Service requirement:                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5                                                                                                                                                                                                                      |
| Amount:                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Accrued normal retirement benefit determined as of early retirement date, reduced by 6% for each year by which commencement of benefits precedes age 65 or, age 62 for a participant with 20 or more years of service. |
| <b>Disability:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                        |
| Age requirement:                                                                                                                                                                                                                                                                                                                                                                                                                                                | None                                                                                                                                                                                                                   |
| Service requirement:                                                                                                                                                                                                                                                                                                                                                                                                                                            | None                                                                                                                                                                                                                   |
| Amount:                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Benefit based on earnings before disability and credited service projected to Normal retirement date, payable at Normal retirement date.                                                                               |

Attachment to 2011 Schedule SB of Form 5500  
Schedule SB, Part V – Summary of Plan Provisions  
L-3 Communication Systems - West Retirement Plan  
EIN 13-3937436 PN 003

Summary of Plan Provisions *continued*

|                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Vesting:</b>                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Age requirement:                                 | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Service requirement:                             | 5 years                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Vesting percentage:                              | Accrued benefit payable at age 65 reduced by 6% per year if benefit commences early but not before age 55.                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Spouse's benefits:</b>                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Age:                                             | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Service requirement:                             | 5 years                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Amount:                                          | 50% of benefit employee would have received had he or she retired the day before he or she died and elected the 50% joint and survivor option. Benefits commence immediately, or at the participant's early retirement age, if later.                                                                                                                                                                                                                                      |
| <b>Additional pre-retirement death benefits:</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                                                  | \$5,000 to beneficiary of participant who has died after terminating after attaining age 55 with ten years of vesting service.                                                                                                                                                                                                                                                                                                                                             |
| <b>Forms of benefit:</b>                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Normal form:                                     | If married, pension benefits are paid in the form of a 50% joint and survivor annuity unless employee and spouse waive this form. If not waived, the benefit amount otherwise payable is reduced to reflect the joint and survivor coverage. If waived by employee and spouse, or if not married, benefits are payable for the life of the employee without reduction or in any other available optional form elected by the employee in an actuarially equivalent amount. |

Attachment to 2011 Schedule SB of Form 5500  
Schedule SB, Part V – Summary of Plan Provisions  
L-3 Communication Systems - West Retirement Plan  
EIN 13-3937436 PN 003

Summary of Plan Provisions *continued*

Optional forms:

*Life annuity*

*Joint and 100% survivor annuity* – benefit is reduced by the factor equal to 85% plus / (minus) 0.5% for each year a participant is younger / (older) than 65 plus / (minus) 0.5% for each year the beneficiary is older / (younger) than the participant. The factor cannot exceed 95%.

*Joint and 75% survivor annuity*– benefit is reduced by the factor equal to 88.5% plus / (minus) 0.5% for each year a participant is younger / (older) than 65 plus / (minus) 0.5% for each year the beneficiary is older / (younger) than the participant. The factor cannot exceed 96%.

*Joint and 50% survivor annuity*– benefit is reduced by the factor equal to 92% plus / (minus) 0.5% for each year a participant is younger / (older) than 65 plus / (minus) 0.5% for each year the beneficiary is older / (younger) than the participant. The factor cannot exceed 97.5%.

*Age 62 Social Security adjustment optional form* – projected Social Security benefit at age 62 is increased by the appropriate factor from the table below.

| Years to 62 | Factor |
|-------------|--------|
| 7           | .485   |
| 6           | .535   |
| 5           | .590   |
| 4           | .655   |
| 3           | .725   |
| 2           | .805   |
| 1           | .900   |

*Life annuity with period certain guarantee of 120 or 180 months.* For 120 month guarantee, benefit is reduced by the factor equal to 93.5% plus / (minus) 0.5% for each year a participant is younger / (older) than 65. The factor cannot exceed 98.5%. For 180 month guarantee, benefit is reduced by the factor equal to 88% plus / (minus) 1.0% for each year a participant is younger / (older) than 65. The factor cannot exceed 98%.

Lump sum benefits:

Benefits with a present value less than or equal to \$1,000 are automatically cashed out. Benefits with a present value greater than \$1,000 but less than or equal to \$5,000 are eligible for a lump sum distribution but it will not be paid to the participant prior to his Normal Retirement Age without the participant's consent. If the present value of the benefit is greater than \$5,000 but less than or equal to \$20,000, the participant may elect to receive a lump sum or an annuity.

**Attachment to 2011 Schedule SB of Form 5500**  
**Schedule SB, Part V – Summary of Plan Provisions**  
**L-3 Communication Systems - West Retirement Plan**  
**EIN 13-3937436 PN 003**

**Summary of Plan Provisions** *continued*

|                                                    |                                                                                                     |
|----------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| <b>Participation:</b>                              | Eligible employee who was an active participant in the prior plan immediately prior to May 1, 1997. |
| <b>Benefit credit:</b>                             | All years of employment                                                                             |
| <b>Vesting credit</b>                              | All years of employment                                                                             |
| <b>Plan effective date:</b>                        | May 1, 1997                                                                                         |
| <b>Section 415 limit<br/>(pre-EGTRRA):</b>         | \$175,000                                                                                           |
| <b>Section 401(a)(17)<br/>limit (pre-EGTRRA)::</b> | \$220,000                                                                                           |

**Attachment to 2011 Schedule SB of Form 5500**  
**Schedule SB, Part V – Summary of Plan Provisions**  
**L-3 Communication Systems - West Retirement Plan**  
**EIN 13-3937436 PN 003**

**Summary of Plan Provisions *continued***

**Most Recent Plan Amendments**

| Plan Amendment                                                                                                                                                                                                               | Effective Date  | Reflected in 2011 Actuarial Valuation |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------------------|
| Amendment 1 - Restated the definition of compensation, eliminated the 66 2/3% joint and survivor option, the 5 year and 20 year period certain life annuity options and the age 65 Social Security adjustment optional form. | January 1, 2007 | Yes                                   |
| Amendment 2 – Pertains to plan provisions that do not impact the valuation.                                                                                                                                                  | January 1, 2007 | N/A                                   |
| Amendment 3 – Pertains to plan provisions that do not impact the valuation.                                                                                                                                                  | January 1, 2008 | N/A                                   |
| Amendment 4 – Pertains to plan provisions that do not impact the valuation.                                                                                                                                                  | January 1, 2007 | N/A                                   |

|                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration<br/>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2011</b><br><br><b>This Form is Open to Public Inspection</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

► **Round off amounts to nearest dollar.**

► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                                                                                                                                                                                                   |                                                             |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| <b>A</b> Name of plan<br>L-3 Communication Systems - West Retirement Plan                                                                                                                                                                                                                         | <b>B</b> Three-digit plan number (PN)                       | 003 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>L-3 Communications Corporation                                                                                                                                                                                        | <b>D</b> Employer Identification Number (EIN)<br>13-3937436 |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |                                                             |     |

| Part I Basic Information |                                                                                                                                                                                                                 |                            |                    |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------|
| <b>1</b>                 | Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2011</u>                                                                                                                                        |                            |                    |
| <b>2</b>                 | Assets:                                                                                                                                                                                                         |                            |                    |
|                          | <b>a</b> Market value .....                                                                                                                                                                                     | <b>2a</b>                  | 187625744          |
|                          | <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b>                  | 174758273          |
| <b>3</b>                 | Funding target/participant count breakdown:                                                                                                                                                                     | (1) Number of participants | (2) Funding Target |
|                          | <b>a</b> For retired participants and beneficiaries receiving payment .....                                                                                                                                     | <b>3a</b>                  | 594                |
|                          | <b>b</b> For terminated vested participants .....                                                                                                                                                               | <b>3b</b>                  | 256                |
|                          | <b>c</b> For active participants:                                                                                                                                                                               |                            |                    |
|                          | (1) Non-vested benefits .....                                                                                                                                                                                   | <b>3c(1)</b>               | 6919457            |
|                          | (2) Vested benefits .....                                                                                                                                                                                       | <b>3c(2)</b>               | 100600041          |
|                          | (3) Total active .....                                                                                                                                                                                          | <b>3c(3)</b>               | 793                |
|                          | <b>d</b> Total .....                                                                                                                                                                                            | <b>3d</b>                  | 1643               |
| <b>4</b>                 | If the plan is in at-risk status, check the box and complete lines (a) and (b) .....                                                                                                                            |                            |                    |
|                          | <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                  |                    |
|                          | <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                  |                    |
| <b>5</b>                 | Effective interest rate .....                                                                                                                                                                                   | <b>5</b>                   | 6.26%              |
| <b>6</b>                 | Target normal cost .....                                                                                                                                                                                        | <b>6</b>                   | 6422011            |

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                  |                                                                            |                                                            |
|------------------|----------------------------------------------------------------------------|------------------------------------------------------------|
| <b>SIGN HERE</b> | AIDA DOMLIJA<br><div style="text-align: center; margin-top: 10px;"> </div> | <div style="text-align: center; margin-top: 10px;"> </div> |
|                  | Signature of actuary                                                       | Date                                                       |
|                  | AIDA DOMLIJA, FSA, MAAA                                                    | 1106955                                                    |
|                  | Type or print name of actuary                                              | Most recent enrollment number                              |
|                  | SIBSON CONSULTING                                                          | 212-251-5000                                               |
|                  | Firm name                                                                  | Telephone number (including area code)                     |
|                  | 333 W 34TH STREET                                                          |                                                            |
|                  | NEW YORK NY 10001-2402                                                     |                                                            |
|                  | Address of the firm                                                        |                                                            |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

**For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.** **Schedule SB (Form 5500) 2011 v.012611**



**Part V Assumptions used to determine funding target and target normal cost**

|                                                 |                                                |                                                           |                                                     |
|-------------------------------------------------|------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                        |                                                |                                                           |                                                     |
| <b>a</b> Segment rates:                         | 1st segment:<br>3.78%                          | 2nd segment:<br>6.31%                                     | 3rd segment:<br>6.57%                               |
|                                                 |                                                |                                                           | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....    |                                                |                                                           | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age ..... |                                                |                                                           | <b>22</b> 63                                        |
| <b>23</b> Mortality table(s) (see instructions) | <input type="checkbox"/> Prescribed - combined | <input checked="" type="checkbox"/> Prescribed - separate | <input type="checkbox"/> Substitute                 |

**Part VI Miscellaneous items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                            | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment .....                  | <b>27</b>                                                           |

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

|                                                                                                                                      |           |   |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                            | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) ..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                    | <b>30</b> | 0 |

**Part VIII Minimum required contribution for current year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>          | 6422011            |               |
| <b>b</b> Excess assets, if applicable, but not greater than 31a .....                                                                                                                | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 42195107            | 6942340            |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..                                                            | <b>34</b>           | 13364351           |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement .....                                                                                                               | 5977842             | 0                  | 5977842       |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 7386509            |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 7392231            |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 5722               |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 5722               |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>           | 0                  |               |

**Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)**

|                                                                                                                 |                                                                                                                         |  |  |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule: |                                                                                                                         |  |  |
| <b>a</b> Schedule elected .....                                                                                 | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....                                | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                                               | <b>42</b>                                                                                                               |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years .....                  | <b>43</b>                                                                                                               |  |  |