Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [X]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
L-3 COMMUNICATION SYSTEMS-EAST RETIREMENT INCOME PLAN

1b Three-digit plan number (PN) ▶ 004

1c Effective date of plan 05/01/1997

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

L-3 COMMUNICATIONS CORPORATION

600 THIRD AVENUE
NEW YORK, NY 10016-1901

ONE FEDERAL STREET
CAMDEN, NJ 08103

2b Employer Identification Number (EIN)
13-3937436

2c Sponsor's telephone number
212-697-1111

2d Business code (see instructions)
334200

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.

SIGN HERE	Filed with authorized/valid electronic signature.	10/06/2014	KEVIN WEISS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 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:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	1009
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	411
b	Retired or separated participants receiving benefits	**6b**	286
c	Other retired or separated participants entitled to future benefits	**6c**	282
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	979
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	25
f	Total. Add lines **6d** and **6e**.	**6f**	1004
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	19
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 3F 3H

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

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] 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)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **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.

A Name of plan
L-3 COMMUNICATION SYSTEMS-EAST RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
L-3 COMMUNICATIONS CORPORATION

D Employer Identification Number (EIN)
13-3937436

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2013			
2	Assets:			
	a Market value	**2a**		164197124
	b Actuarial value	**2b**		160263610
3	Funding target/participant count breakdown:		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	286	77203859
	b For terminated vested participants	**3b**	292	14612410
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		6564254
	(2) Vested benefits	**3c(2)**		68813617
	(3) Total active	**3c(3)**	431	75377871
	d Total	**3d**	1009	167194140
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions	**4a**		
	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	**4b**		
5	Effective interest rate	**5**		6.35 %
6	Target normal cost	**6**		2336534

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.

SIGN HERE

	09/16/2014
Signature of actuary	Date
MICHAEL ACCARDO, FSA, MAAA	14-05390
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 ST 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 [ ]

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	4765216
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	3482100
9	Amount remaining (line 7 minus line 8)	0	1283116
10	Interest on line 9 using prior year's actual return of 13.25 %	0	170013
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		3940472
b	Interest on (a) using prior year's effective interest rate of 7.07 % except as otherwise provided (see instructions)		493785
c	Total available at beginning of current plan year to add to prefunding balance		4434257
d	Portion of (c) to be added to prefunding balance		4434257
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	5887386

Part III Funding Percentages

14	Funding target attainment percentage	14	92.33 %
15	Adjusted funding target attainment percentage	15	92.33 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	97.54 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/14/2014	577000				
07/14/2014	1318000				
09/12/2014	1137000				
			Totals ► 18(b)	3032000	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2756166

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 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	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.94%	6.15%	6.76 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	63

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	2336534
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	12817916	2933095
b Waiver amortization installment		

33 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	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	5269629

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	5269629	5269629

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	2756166

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	2756166
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	2756166
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
L-3 COMMUNICATION SYSTEMS-EAST RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 004

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
L-3 COMMUNICATIONS CORPORATION

D Employer Identification Number (EIN)
13-3937436

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(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

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)
13-3937436-020	M	187540887

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)

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
L-3 COMMUNICATION SYSTEMS-EAST RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
L-3 COMMUNICATIONS CORPORATION

D Employer Identification Number (EIN)
13-3937436

Part I Asset and Liability Statement

1 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. **Round off amounts to the nearest dollar.** 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.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	4373000	3032000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	159978060	187540887
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	164351060	190572887
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h	178767	187652
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	178767	187652
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	164172293	190385235

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
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	3032000	
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3032000
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		32417520
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		35449520
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7859200	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		7859200
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)	1088000	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1088000
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		8947200
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		26502320
l Transfers of assets:			
(1) To this plan	2l(1)		-289378
(2) From this plan	2l(2)		

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) [X] 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 [X] 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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a 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.)	4a		X	
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.)	4b		X	

			Yes	No	Amount
c	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.)	4c		X	
d	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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		20000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	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?	4g		X	
h	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?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i		X	
j	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.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	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.	4n			

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)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☒ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
L-3 COMMUNICATION SYSTEMS-EAST RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
L-3 COMMUNICATIONS CORPORATION

D Employer Identification Number (EIN)
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):

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** 19

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 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)? ..... ☐ **Yes** ☒ **No** ☐ **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? ..... ☐ **Yes** ☐ **No** ☐ **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? ..... ☐ **Yes** ☐ **No** ☐ **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. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☒ **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? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **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.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 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:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

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:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

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

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

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 lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: 47.0% Investment-Grade Debt: 15.0% High-Yield Debt: 0.0% Real Estate: 5.0% Other: 33.0%

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 line 19(b)?
☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

L-3 COMMUNICATION SYSTEMS-EAST
RETIREMENT INCOME PLAN

Financial Statements as of
and for the Years Ended
December 31, 2013 and 2012

L-3 COMMUNICATION SYSTEMS-EAST RETIREMENT INCOME PLAN
INDEX TO FINANCIAL STATEMENTS

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Statements of Accumulated Plan Benefits and Changes in Accumulated Plan Benefits as of and for the Year Ended January 1, 2013	5
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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.

Independent Auditor's Report

To the Participants and Administrator of the
L-3 Communication Systems – East Retirement Income Plan:

We have audited the accompanying financial statements of L-3 Communication Systems – East Retirement Income Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, 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, 2013 and the related statement of changes in accumulated plan benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audits. We conducted our audits 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, information regarding the Plan's net assets available for benefits as of December 31, 2013 and changes therein for the year then ended and its financial status as of December 31, 2012, and changes therein for the year then ended in accordance with accounting principles generally accepted in the United States of America.

PricewaterhouseCoopers LLP

September 24, 2014

PricewaterhouseCoopers LLP, PricewaterhouseCoopers Center, 300 Madison Avenue, New York, NY 10017
T: (646) 471 3000, F: (813) 286 6000, www.pwc.com/us

L-3 COMMUNICATION SYSTEMS-EAST RETIREMENT INCOME PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2013 AND 2012
(Dollars in thousands)

	2013	2012
Assets:		
Interest in Master Trust, at fair value	$ 187,541	$ 159,978
Employer contribution receivable	3,032	4,373
Total assets	190,573	164,351
Liabilities:		
Accrued expenses	188	179
Net assets available for benefits	$ 190,385	$ 164,172

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

L-3 COMMUNICATION SYSTEMS-EAST RETIREMENT INCOME PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012
(Dollars in thousands)

	2013	2012
Additions:		
Interest in Master Trust investment income	$ 32,418	$ 19,613
Employer contributions	3,032	4,373
Total additions	35,450	23,986
Deductions:		
Benefit payments	7,859	7,863
Plan expenses	1,089	982
Total deductions	8,948	8,845
Net increase prior to plan transfer	26,502	15,141
Transfers to another plan	289	—
Net increase	26,213	15,141
Net assets available for benefits, beginning of year	164,172	149,031
Net assets available for benefits, end of year	$ 190,385	$ 164,172

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

L-3 COMMUNICATION SYSTEMS-EAST RETIREMENT INCOME PLAN
STATEMENTS OF ACCUMULATED PLAN BENEFITS AND
CHANGES IN ACCUMULATED PLAN BENEFITS
AS OF AND FOR THE YEAR ENDED JANUARY 1, 2013
(Dollars in thousands)

Statement of Accumulated Plan Benefits:	**January 1, 2013**
Actuarial present value of accumulated plan benefits	
Vested benefits:	
Participants currently receiving benefits	$ 65,886
Other participants	63,496
Total vested benefits	129,382
Non-vested benefits	5,536
Total actuarial present value of accumulated plan benefits	$ 134,918

Statement of Changes in Accumulated Plan Benefits:	**Year Ended January 1, 2013**
Actuarial present value of accumulated	
Plan benefits as of January 1, 2012	$ 129,535
Increase (decrease) during the year attributable to:	
Benefits accumulated and actuarial experience	2,560
Increase for interest due to decrease in discount period	10,686
Benefits paid	(7,863)
Net increase	5,383
Actuarial present value of accumulated	
plan benefits as of January 1, 2013	$ 134,918

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

1. Plan Description

The following brief description of the L-3 Communication Systems-East Retirement Income Plan (the "Plan"), formerly known as the L-3 Communication Systems-Camden Retirement Income 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-East 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 Corporation Retirement Plan I and the Lockheed Martin Corporation Retirement Plan II (collectively referred to as the "Prior Plan") became participants in the Plan. Lockheed Martin transferred the assets from the Prior Plan attributable to the accrued benefits of the participants to the Plan in 1997.

The Plan is a non-contributory defined benefit plan covering non-union employees at certain locations of the Company. Participation in the Plan commenced as of the participant's hire date. The Plan is subject to the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

The Plan is frozen with respect to new participants hired on or after January 1, 2007. As such, any employees hired on or after January 1, 2007 are not eligible to participate in the Plan. Effective January 1, 2010, employees who earn in excess of $130 in the plan year prior to the year under consideration cease to accrue future benefits.

During the year ended December 31, 2013, three employees from the Plan transferred to the L-3 Communication Systems-East Pension Plan for Bargaining Unit Employees ("Communication Systems-East Plan"). The assets related to these three employees were transferred from the Plan and into the Communication Systems-East Plan during the year ended December 31, 2013. The benefit obligation related to these three employees is approximately $158 as of January 1, 2014.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Interest 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 ("BNY") 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 undivided 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 undivided 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.

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 Income from Master Trust

The net investment income from the Master Trust includes interest and dividend income and net appreciation or depreciation in the fair value of investments, which includes net gains or losses realized upon disposition of investments and net unrealized appreciation or depreciation of investments. The net investment income or loss is allocated to the L-3 Participating Plans based upon the relationship of each plan's respective ending 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 ending 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 ("U.S. GAAP") 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 may 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 risks. 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 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.

Reclassifications

Certain reclassifications have been made to prior year amounts to conform to the current year presentation.

Subsequent Events

The Plan continued to evaluate events after the Statement of Net Assets Available for Benefits date through September 24, 2014, the date the financial statements were available to be issued.

The Plan was amended effective January 1, 2014. The Plan amendment states, if a Plan participant is transferred to any business unit within the Company on or after January 1, 2014, any service and compensation earned by the participant of the Plan from the date of transfer until the date of the participant's termination of employment with the Company will be treated as though earned by the participant at the business unit of the Plan. The Plan amendment does not affect the benefits of a Plan participant who continues to be employed by the Company but becomes or ceases to be a represented employee covered by a collective bargaining agreement.

3. Contributions

Generally, the Company's funding policy is to contribute amounts in accordance with the Internal Revenue Code ("IRC") that are at least equal to the minimum funding requirements under ERISA. There was no funding required from the Company to the Plan in 2013 and 2012 under the minimum funding requirements of ERISA. Minimum contributions are calculated using the Unit Credit Actuarial Cost Method, as prescribed by law. Under this method, the liability is measured on an accrued-to-date basis using mandated mortality tables and interest rates with no salary projection past the end of the year. Assuming all assumptions are met (including the investment earnings implicitly assumed by the interest rate), funding the minimum required contribution is generally designed to achieve the following: (1) if the plan is underfunded, funding at the minimum level would achieve 100% funding within seven years,

and then contributions would equal the target normal cost, or (2) if the plan is overfunded, there will be no required contributions unless the target normal cost exceeds the overfunding.

4. Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service that employees have rendered. Accumulated plan benefits include benefits expected to be paid to (*a*) retired or terminated employees or their beneficiaries, (*b*) beneficiaries of employees who have died, and (*c*) present employees or their beneficiaries.

The Plan provides an annual benefit for participants equal to the greater of (i) 1.165% of the lesser of Final Average Earnings or Social Security Covered Compensation plus 1.5% of Final Average Earnings in excess of Social Security Covered Compensation multiplied by years of credited service up to 35 years plus 1.5% of Final Average Earnings multiplied by years of credited service in excess of 35 years, (ii) the GE Trans Ops Benefit as of April 5, 1993 plus 1.45% of the employee's compensation earned in each calendar year up to Special Covered Compensation plus 1.90% of remaining compensation for the first 34 years of service (1.45% of all compensation earned in each calendar year after service as of January 1 exceeds 34 years) or (iii) two hundred and fifty-two dollars multiplied by years of credited service. Special Covered Compensation is Social Security Covered Compensation minus $3.192 per year (i.e., the difference between $18 and the Social Security Covered Compensation of an employee attaining age 65 in 1992). Final Average Earnings is the sum of average pensionable earnings of the highest 3 years out of the last 10 years preceding retirement plus the average of management incentive bonuses in the highest 3 years out of the last 10 years preceding retirement. Formula (ii) is only available to employees hired prior to December 31, 1994. The minimum annual benefit under the Plan is two hundred and fifty-two dollars multiplied by years of credited service. Benefits vest 100% after 5 years of 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 age 55 with at least 5 years of service. Effective January 1, 2011, there is no early retirement supplement. The benefit may begin at the date of early retirement, reduced by 7.0% per year by which commencement of benefits precedes the retirees 60th birthday for retirees with less than 5 years of service. The 7.0% benefit reduction is decreased by 0.14% for each additional year of service at retirement in excess of 5 years, but may not be decreased to less than 3.5% per year. Retirees may elect to receive their pension 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 the greater of 75% of the benefit accrued to the date of death, reduced by the appropriate early retirement and joint and survivor factors or 50% of the unreduced 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.

The actuarial present value of the accumulated plan benefits is determined by an independent actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of January 1, 2013 and 2012 were:

Mortality basis	RP2000 Annuitant and Non-Annuitant Tables with static projection through the valuation date plus another 7 years for annuitants and 15 years for non-annuitants.
Retirement	Retirement at ages 55 through 70, at varying rates with 100% by age 70.
Discount rate for the determination of the present value of accumulated plan benefits	8.25%

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors may be applicable in determining the actuarial present value of accumulated plan benefits. The computation of the actuarial present value of accumulated plan benefits was made as of January 1, 2013.

5. Master Trust Investments

The fair value of the assets and liabilities of the Master Trust at December 31, 2013 and 2012 is presented in the table below. The Plan's percentage interest in the Master Trust was 8.8% at December 31, 2013 and 9.0% at December 31, 2012.

	2013	2012
Equity securities	$ 1,360,074	$ 1,114,363
Fixed income securities	291,545	101,019
Mutual fund	192,642	196,806
Commingled trust funds	147,572	317,586
Short term investments	153,063	43,254
Forward contracts	(103)	(107)
Accrued income	5,430	3,741
Receivable for unsettled trades	4,178	1,128
Payable for unsettled trades	(21,258)	(1,836)
	$ 2,133,143	$ 1,775,954

The following presents the investment income of the Master Trust for the years ended December 31, 2013 and 2012.

	2013	2012
Net appreciation of investments	$ 320,057	$ 166,841
Interest	9,875	7,724
Dividends	35,802	33,021
Other	409	78
	$ 366,143	$ 207,664

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, 2013 and 2012.

	2013	2012
Equity securities	$ 305,758	$ 129,649
Fixed income securities	1,583	10,371
Mutual fund	(9,053)	2,524
Commingled trust funds	21,431	24,256
Forward contracts	104	(360)
Other	234	401
	$ 320,057	$ 166,841

The Plan, through the Master Trust, may enter into foreign currency forward exchange contracts primarily to hedge against foreign currency exchange rate risks on its non-U.S dollar denominated investment securities. When entering into a foreign currency forward contract, the Plan agrees to receive or deliver a fixed quantity of foreign currency for an agreed-upon price on an agreed future date. The Plan's net equity therein, representing unrealized gain or loss on the contracts, as measured by the difference between the forward foreign exchanges rates at the dates of entry in the contracts and the forward rates at the reporting date is included in Plan's statement of net assets available for benefits. Realized and unrealized gains and losses are included in the Plan's statement of changes in net assets available for benefits. These instruments involve market and/or credit risks. The Plan, through the Master Trust, manages exposure to credit risk by entering into foreign currency forward contracts only with major institutions that are expected to fully perform under the terms of such contracts.

At December 31, 2013 and 2012, the Plan had the following foreign currency forward exchange contracts.

	2013			2012		
	Asset	Liability	U.S. Dollar Notional	Asset	Liability	U.S. Dollar Notional
Foreign currency contracts	$ —	$ 103	$ 4,020	$ —	$ 107	$ 6,907

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 Benefit Plan Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee. 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, a mutual fund classified under Fixed Income – Investment Grade and Real Estate Investment Trusts, 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 primarily include commingled trust funds and corporate high-yield bonds.

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, 2013 and 2012, 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. There have been no changes in the methodologies used at December 31, 2013 and 2012. There were no transfers during the year between Levels 1, 2 or 3.

Asset Category	Fair Value Measured at December 31, 2013				Fair Value Measured at December 31, 2012			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Equity securities[1]:								
U.S. Equity	$ 1,157,544	$ —	$ —	$ 1,157,544	$ 905,144	$ —	$ —	$ 905,144
International Equity	79,779	147,572	—	227,351	67,605	118,590	—	186,195
Fixed Income — Investment Grade[2]	219,901	136,938	—	356,839	196,806	199,003	—	395,809
Fixed Income — High Yield[3]	—	119,330	—	119,330	—	106,785	—	106,785
Real Estate Investment Trusts[4]	119,721	—	—	119,721	139,767	—	—	139,767
Other[5]	—	152,358	—	152,358	—	42,254	—	42,254
Total	$ 1,576,945	$ 556,198	$ —	$ 2,133,143	$ 1,309,322	$ 466,632	$ —	$1,775,954

(1) Equity securities consist of investments in common stock of U.S. and international 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 international exchanges. The Level 2 investment balance is derived from a regulated commingled equity trust fund, which fair value is based on the net asset value (NAV) at the end of each month. The 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.

(2) Approximately 62% in 2013 and 50% in 2012 of plan assets that are invested in the Fixed Income — Investment Grade asset category consist of a mutual fund offered by a registered investment company (the "Fund"). The 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. The remaining 38% of plan assets in 2013 are primarily investment grade corporate bonds from various industries held directly by the Company. 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. The remaining 50% of plan assets in 2012 are invested in regulated commingled equity trust funds (the "Bond Funds"). As these Bond 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 and classified as Level 2. Withdrawals are permitted monthly based on NAV.

(3) 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.

(4) 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.

(5) Other consists primarily of cash equivalents maintained in commingled trust funds, which invest primarily in short term, high quality money market securities such as government obligations, commercial paper, time deposits and certificates of deposit, and are classified as Level 2.

7. *Tax Status*

The Internal Revenue Service has determined and informed the Company by a letter dated July 28, 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.

U.S. GAAP requires 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, 2013, 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, 2010.

The Plan recognizes accrued interest and penalties related to unrecognized tax benefits in tax expense. There were no interest and penalties included in the Plan's financial statements.

8. Related Party Transactions

Certain plan investments held in the Master Trust are units of a commingled trust fund managed by BNY Mellon, the Plan's trustee. As described in Note 2, the Plan (through the Master Trust) paid certain expenses related to plan operations and investment activity to various service providers. These transactions are exempt party in interest transactions under ERISA.

9. 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 provisions set forth in ERISA.

In the event of Plan termination, 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.

Whether participants receive all benefits to which they are entitled under the terms of the Plan should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation, up to specified limits.

Attachment to 2013 Schedule SB of Form 5500
Schedule SB, Line 32 – Schedule of Amortization Bases
L-3 Communication Systems - East Retirement Income Plan
EIN 13-3937436 PN 004

Schedule of Shortfall Amortization Bases as of January 1, 2013

Year Established	Original Base	Present Value of Remaining Installments	Years Remaining	Shortfall Amortization Installment
2013	$10,273,478	$10,273,478	7	$1,714,561
2012	(23,829,737)	(21,407,058)	6	(4,044,492)
2011	31,988,344	23,951,496	5	5,263,026
Total		**$12,817,916**		**$2,933,095**

Attachment to 2013 Schedule SB of Form 5500
Schedule SB, Line 22 – Description of Weighted Average Retirement Age
L-3 Communication Systems - East Retirement Income Plan
EIN 13-3937436 PN 004

Age	Rate	Probability of Retiring	Age x Probability
55	6.00%	6.00%	3.30
56	4.00%	3.76%	2.11
57	4.00%	3.61%	2.06
58	4.00%	3.47%	2.01
59	4.00%	3.33%	1.96
60	15.00%	11.98%	7.19
61	15.00%	10.18%	6.21
62	15.00%	8.65%	5.36
63	15.00%	7.35%	4.63
64	15.00%	6.25%	4.00
65	35.00%	12.40%	8.06
66	20.00%	4.61%	3.04
67	20.00%	3.68%	2.47
68	20.00%	2.95%	2.00
69	20.00%	2.36%	1.63
70	100.00%	9.43%	6.60
		Weighted Average:	62.63

Attachment to 2013 Schedule SB of Form 5500
Schedule SB, Part V – Summary of Plan Provisions
L-3 Communication Systems - East Retirement Income Plan
EIN 13-3937436 PN 004

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: ONGOING; CLOSED TO NEW HIRES EFFECTIVE 01/01/2007	
Normal retirement:	
Age requirement:	65
Service requirement:	None
Amount:	The greater of A, B, and C: **1. RIP Benefit Formula – New Accruals:** a. 1.165% times the lesser of Earnings or Social Security Covered Compensation *plus* 1.500% times Earnings in excess of Social Security Covered Compensation, if Credited Service under 35 years, *or* b. 1.500% times Earnings if Credited Service in excess of 35 years. Effective January 1, 2011, the Final Average Earnings Formula was frozen. The RIP Benefit is the total of the frozen Final Average Earnings Benefit plus new accruals earned. **Social Security Covered Compensation:** The average of the Social Security taxable wage bases in effect for each calendar year during the 35 year period ending with the last day of the calendar year in which the participant attains (or will attain) Social Security Retirement Age. 2. **GE Trans Ops Benefit Formula:** A benefit equal to the sum of the GE Pension Plan benefit as of April 5, 1993 and the Future Service Annuity. The GE Pension Plan benefit is payable as a life annuity with period certain guarantee of 5 years. **Future Service Annuity:** A Career Average benefit equal to 1.45% of the employee's compensation earned in each calendar year up to Special Covered Compensation, plus 1.90% of remaining compensation for the first 34 years of service (1.45% of all Compensation earned in each calendar year after service as of January 1 exceeds 34 years).

Summary of Plan Provisions *continued*

Normal retirement *continued*:	
Amount *continued*:	**Special Covered Compensation:** For each year, Social Security Covered Compensation minus $3,192 (i.e., the difference between $18,000 and the Social Security Covered Compensation of an employee attaining age 65 in 1992). The Trans Ops formula is available to employees hired prior to December 31, 1994. 3. **Minimum Benefit:** $252 times Credited Service. In addition, the pension benefit of the ASPEP Bargaining Union group (i.e., employees who transferred from the Camden Bargaining Plan into the Camden Retirement Income Plan at 1/1/1999) should not have pension benefits less than their pensions under the Camden Bargaining Plan as of 1/1/1999.
Early retirement:	
Age requirement:	55
Service requirement:	5 years of service
Amount:	**RIP Benefit Formula – Frozen Final Average Earnings for Service before 1/1/2011** The early retirement reduction factor is 7.0% per year beginning at age 60 for those retirees with five years of service at early retirement; the 7.0% rate is further reduced by 0.14% for each additional year of service at retirement in excess of five years, but not less than 3.5% per annum reduction. **RIP Benefit Formula –Career Average Accruals for Service after 12/31/2010** The early retirement reduction factor is 7.0% per year beginning at age 65.
Early retirement supplement:	
Amount:	None, effective January 1, 2011

Summary of Plan Provisions *continued*

GE Trans Ops Age 55 supplement for plant closing only:	
Age requirement:	55 – 60
Service requirement:	15 years of service
Amount:	$540 per year until attainment of Social Security Retirement Age.
Disability:	
Eligibility:	Trans Ops participants who have 15 years of Vesting Service as of 12/31/94.
Benefit formula:	88% of accrued benefit determined as of 12/31/94.
Supplement:	A supplement of $75 per month until age 65.
Vesting:	
Age requirement:	None
Service requirement:	5 years of service
Amount:	Accrued pension payable at age 65. **RIP Benefit Formula – Frozen Final Average Earnings for Service before 1/1/2011** The reduction is 5.0% per year beginning at age 65 for those retirees with five years of service at early retirement; the 5.0% rate is further reduced by 0.10% for each additional year of service at retirement in excess of five years, but not less than 2.5% per annum reduction. **RIP Benefit Formula –Career Average Accruals for Service after 12/31/2010** The early retirement reduction factor is 7.0% per year beginning at age 65.
Vesting percentage:	100% after 5 years of service

Attachment to 2013 Schedule SB of Form 5500
Schedule SB, Part V – Summary of Plan Provisions
L-3 Communication Systems - East Retirement Income Plan
EIN 13-3937436 PN 004

Summary of Plan Provisions *continued*

Pre-retirement death benefits:	
Age:	None
Service requirement:	5 years of service
Amount:	The surviving Spouse receives the greater of 75% of the benefit accrued to the date of death reduced by the appropriate early retirement and joint and survivor factors or 50% of the benefit accrued to date of death with no reduction. Payments are deferred to the early retirement date of the deceased Participant. Upon the death of an active Participant, other than a disabled Employee receiving long-term disability benefits, a lump sum equal to his/her last annual base rate of earnings.
Post-retirement death benefits:	
Joint and Survivor:	If married, pension benefits are paid in the form of a joint and survivor annuity unless this form is rejected by employee and spouse. If not rejected, the benefit amount otherwise payable is reduced to reflect the joint and survivor coverage. If rejected, or if not married, benefits are payable for the life of the employee without reduction or in any available optional form elected by the employee in an actuarially equivalent amount.
Compensation:	
Pensionable Earnings:	Total Compensation paid by the Employing Company, including overtime, shift differential, commissions, lump sum merit payments, one half of executive Incentive Compensation, spot awards, supplemental Incentive Compensation, vacation pay, severance pay and education allowances, compensation contributed to Deferred Compensation Plan and to the Code Section 125 Plan.
Participation:	
Age requirement:	None
Service requirement:	None
Groups covered:	
Group:	Salaried employees of CSE and members of the ASPEP bargaining unit. Salaried employees of CSE will have future accruals frozen from the Plan beginning the year after the December 31st following the year in which the pensionable earnings exceed $130,000. Future accruals will be paid from the Non-Qualified HCE Plan.

Attachment to 2013 Schedule SB of Form 5500
Schedule SB, Part V – Summary of Plan Provisions
L-3 Communication Systems - East Retirement Income Plan
EIN 13-3937436 PN 004

Summary of Plan Provisions *continued*

Service:	
Vesting:	All years and fractions of years of employment are credited.
Credited:	Full years and completed months of service from date of hire.
Forms of Benefit:	
Normal Form:	Married – Actuarially reduced 100% Qualified Joint and Survivor annuity (pop-up annuity for first 5 years). Single – A life annuity with 5 years certain under GE Trans Ops Benefit Formula, or a life annuity under RIP Benefit Formula Lump sum benefits: benefits with a present value less than or equal to $1,000 are automatically cashed out. If the present value of the benefit is over $1,000 but less than or equal to $5,000 a lump sum is offered to the participant. If the present value is over $5,000 but less than or equal to $20,000, the participant can elect the lump sum, an immediate annuity or a deferred annuity.
Optional Forms:	Joint and 25% survivor annuity Joint and 50% survivor annuity Joint and 75% survivor annuity Joint and 100% survivor annuity Life Annuity Life annuity with period certain guarantee of 5 years Social Security level income annuity Modified Annuity RCA Lump Sum
Actuarial Equivalence:	Regular lump sums and level income: Based on PPA Lump Sum mortality table with the 417(e) rates at August lookback RCA lump sums – maximum of the following three annuities: A. PPA Lump Sum mortality table with the 417(e) rates at August lookback B. UP 1984 mortality table with PBGC lump sum annuity rates at August lookback C. 1951 GAM mortality table at 7% interest Life annuity with period certain guarantee of 5 years: Reduced by 1% if benefit is beginning between age 55 and age 59 Reduced by 2% if benefit is beginning between age 60 and age 64 Reduced by 3% if benefit is beginning on or after age 65

Attachment to 2013 Schedule SB of Form 5500
Schedule SB, Part V – Summary of Plan Provisions
L-3 Communication Systems - East Retirement Income Plan
EIN 13-3937436 PN 004

Summary of Plan Provisions *continued*

Actuarial Equivalence:	Joint and 25% survivor annuity: 0.939+0.003(60-x)-0.004(x-y) but not > .999 Joint and 50% survivor annuity: 0.885 +0.004(60-x)-0.005(x-y) but not > .999 Joint and 75% survivor annuity: 0.837+0.005(60-x)-0.007(x-y) but not > .999 Joint and 100% survivor annuity: 0.794+0.006(60-x)-0.008(x-y) but not > .999 *Where x is participants' age at retirement and y is the beneficiary's age at retirement* All other optional forms: 1971 GAM mortality table at 5.5% interest
Section 415 limit:	$205,000 (previously, $200,000)
Section 401(a)(17) limit:	$255,000 (previously, $250,000)
Personal and Voluntary Accounts:	
Contributions:	None
Interest Credit:	Interest credited is the greater of (i) an annual rate established at the beginning of the plan year equal to the average 10-year contract maturity yield on U.S. Treasury Securities for the previous three years, and (ii) 120% of the Federal Mid Term Rate for the plan year. It is credited at the end of each month on the balance at the end of the previous month.
Payment Options:	Payable as an annuity or a lump sum.

Special Provisions that Apply Only Upon Layoffs, Plan Closings, or Similar Events:	
Eligibility	**Benefit:**
Laid off due to reduction in force, plant closing, or lack of work, and between age 50 and age 55,with 25 years of service	Entitled to retire at age 55 as if from active status. Special provisions apply to Trans Ops participants.

Attachment to 2013 Schedule SB of Form 5500
Schedule SB, Part V – Summary of Plan Provisions
L-3 Communication Systems - East Retirement Income Plan
EIN 13-3937436 PN 004

Summary of Plan Provisions *continued*

Most Recent Plan Amendments

Plan Amendment	Effective Date	Reflected in 2013 Actuarial Valuation
Amendment 1: Removed Social Security level income option	September 1, 2008	Yes
Amendment 2: Restored Social Security level income option	September 1, 2008	Yes
Amendment 3: Amended actuarial equivalence used to adjust benefit limit and definition of accrued benefit in the Top-Heavy plan provisions	January 1, 2007	Yes
Amendment 4: Amended the plan to comply with tax laws	January 1, 2007	Yes
Amendment 5: Amended the actuarial equivalence factors for the RCA lump sum benefit	January 1, 2007	Yes
Amendment 6: Froze future accruals from the plan for certain highly compensated individuals. In addition, certain ancillary benefits will be paid by the SERP	January 1, 2010	Yes
Amendment 7: The lump sum rates were clarified for participants with benefit commencement dates prior to January 1, 2010	January 1, 2007	Yes
Amendment 8: The RIP benefit was changed from a final average earnings benefit to a career average earnings benefit. The early retirement subsidies were changed for the new plan accruals. Certain supplements were eliminated.	January 1, 2011	Yes
Amendment 9: The compensation definition, layoff definition and death benefits while performing qualified military service were amended	January 1, 2010 (January 1, 2007 for the military service)	Yes
Amendment 10: The plan is amended to comply with tax law changes	January 1, 2008	Yes

Attachment to 2013 Schedule SB of Form 5500
Schedule SB, Line 24 - Change in Actuarial Assumptions
L-3 Communication Systems - East Retirement Income Plan
EIN 13-3937436 PN 004

Change in Actuarial Assumptions

Assumption changes since prior valuation:	Assumption Type	Current Assumption	Prior Assumption
	Salary Scale	3.50%	4.00%
	Social Security Wage Base	3.00%	3.50%
	The assumptions above have been revised based on current economic conditions and payroll outlook information provided by L-3 Communications Corporation. The assumption change did not result in a decrease in the ERISA funding shortfall for the current plan that would require IRS approval.		

Attachment to 2013 Schedule SB of Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
L-3 Communication Systems - East Retirement Income Plan
EIN 13-3937436 PN 004

Actuarial Assumptions and Methodologies (Funding)

<table>
<tr><td>Interest:</td><td>The interest rates used for the 2013 plan year are the 24-month average corporate bond segment rates for September 2012 (a 4-month lookback) subject to funding stabilization. Under stabilization, the interest rates used for funding purposes are calculated in the usual manner, but are then constrained to be within a corridor around a 25-year average of corporate bond rates. For 2013, the stabilization corridor is 15% and will increase 5% per year until it hits 30% for 2016. The rates are as follows:
<table>
<tr><th></th><th>Payments in the First 5 Years</th><th>Payments in Years 6 – 20</th><th>Payments Thereafter</th><th>Effective Interest Rate</th></tr>
<tr><td>Current Year, reflecting stabilization</td><td>4.94%</td><td>6.15%</td><td>6.76%</td><td>6.35%</td></tr>
<tr><td>Current Year, without stabilization</td><td>1.75%</td><td>4.62%</td><td>5.72%</td><td>5.01%</td></tr>
<tr><td>Prior Year, reflecting stabilization</td><td>5.54%</td><td>6.85%</td><td>7.52%</td><td>7.07%</td></tr>
<tr><td>Prior Year, without stabilization</td><td>2.06%</td><td>5.25%</td><td>6.32%</td><td>5.61%</td></tr>
</table>
The segment rates used to determine the PBGC variable rate premium are the same as those used for funding, without reflecting funding stabilization.</td></tr>
<tr><td>Mortality rates:</td><td>RP2000 separate annuitant and non-annuitant healthy mortality tables (sex-specific) with static projection and no collar-adjustment. Mortality is projected through the valuation date plus another 7 years for annuitants, and through the valuation date plus another 15 years for nonannuitants. This assumption is one of the choices allowed by the regulations.</td></tr>
<tr><td>Assumed form of benefit:</td><td>(1) For a married participant: Actuarially reduced 50% Qualified Joint and Survivor annuity (pop-up annuity for first 5 years).
(2) For a single participant: a life annuity with 5 years certain under GE Trans Ops Benefit Formula, or a life annuity under RIP Benefit Formula.
(3) For all employees with a Personal Pension Account and/or Voluntary Pension Account: a lump sum equal to the account balances.</td></tr>
</table>

Attachment to 2013 Schedule SB of Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
L-3 Communication Systems - East Retirement Income Plan
EIN 13-3937436 PN 004

Actuarial Assumptions and Methodologies (Funding) *continued*

Salary Increases:	3.50% (previously, 4.00%) Bonuses are averaged over the last five years and added to the greater of the prior year's pay or the pay rate as of the valuation date.
Sample termination rates:	

Age	Male	Female
20	9.00%	12.00%
25	7.50	10.50
30	6.00	9.00
35	4.80	7.20
40	3.60	5.40
45	2.40	3.60
50	0.00	0.00
55	0.00	0.00
60	0.00	0.00

Attachment to 2013 Schedule SB of Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
L-3 Communication Systems - East Retirement Income Plan
EIN 13-3937436 PN 004

Actuarial Assumptions and Methodologies (Funding) *continued*

Sample disability rates:	None Assumed
Retirement (from active status) rates:	

Age	Rates
55	6.00%
56	4.00
57	4.00
58	4.00
59	4.00
60	15.00
61	15.00
62	15.00
63	15.00
64	15.00
65	35.00
66	20.00
67	20.00
68	20.00
69	20.00
70	100.00

Attachment to 2013 Schedule SB of Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
L-3 Communication Systems - East Retirement Income Plan
EIN 13-3937436 PN 004

Actuarial Assumptions and Methodologies (Funding) *continued*

Retirement from inactive status:	Age 65		
Annual earnings on PPA and VPA accounts:	3.00%		
Annual earnings on employee contributions:	3.00%		
Social Security Benefits:	3.00% per year (previously, 3.50%)		
Percent married:	70% male; 55% female		
Age difference:	Husbands are three years older than their wives.		
Administrative expenses:	An expense assumption is required under the funding rules. Plan-related expenses of $350,000 expected to be paid by the plan during the year were assumed in 2013.		
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. The adjusted market values reflect cash flow and expected earnings to the valuation date. The expected earnings are based on an assumed rate of return of 7.50%, not to exceed the applicable third segment rate of 6.57% in 2011 and 7.52% in 2012.		
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.		
Assumption changes since prior valuation:	<u>Assumption Type</u>	<u>Current Assumption</u>	<u>Prior Assumption</u>
	Salary Scale	3.50%	4.00%
	Social Security Wage Base	3.00%	3.50%
	The assumptions above have been revised based on current economic conditions and payroll outlook information provided by L-3 Communications Corporation. The assumption change did not result in a decrease in the ERISA funding shortfall for the current plan that would require IRS approval.		

Attachment to 2008 Schedule SB of Form 5500
Schedule B, Line 26 – Schedule of Active Participant Data
L-3 Communication Systems – East Retirement Income Plan
EIN 13-3937436 PN 004

Participants in Active Service by Age and Years of Service as of January 1, 2013

	Years of Service									
Age	Less than 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over
Under 25	--	--	--	--	--	--	--	--	--	--
	--	--	--	--	--	--	--	--	--	--
25-29	--	--	8	--	--	--	--	--	--	--
	--	--	--	--	--	--	--	--	--	--
30-34	--	--	34	6	--	--	--	--	--	--
	--	--	--	--	--	--	--	--	--	--
35-39	--	--	9	16	1	--	--	--	--	--
	--	--	--	--	--	--	--	--	--	--
40-44	--	--	6	3	1	1	--	--	--	--
	--	--	--	--	--	--	--	--	--	--
45-49	--	--	14	8	3	9	6	--	--	--
	--	--	--	--	--	--	--	--	--	--
50-54	--	--	17	18	6	12	21	22	2	--
	--	--	--	--	--	--	--	--	--	--
55-59	--	--	14	4	6	9	13	18	7	--
	--	--	--	--	--	--	--	--	--	--
60-64	--	--	5	10	3	2	3	6	2	--
	--	--	--	--	--	--	--	--	--	--
65-69	--	--	2	4	--	--	--	--	--	2
	--	--	--	--	--	--	--	--	--	--
70 & Over	--	--	--	--	1	--	--	--	--	--
	--	--	--	--	--	--	--	--	--	--

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **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.

A Name of plan
L-3 Communication Systems - East Retirement Income Plan

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
L-3 Communications Corporation

D Employer Identification Number (EIN)
13-3937436

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2013			
2	Assets:			
	a Market value	2a		164197124
	b Actuarial value	2b		160263610
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	286	77203859
	b For terminated vested participants	3b	292	14612410
	c For active participants:			
	(1) Non-vested benefits	3c(1)		6564254
	(2) Vested benefits	3c(2)		68813617
	(3) Total active	3c(3)	431	75377871
	d Total	3d	1009	167194140
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	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	4b		
5	Effective interest rate	5		6.35%
6	Target normal cost	6		2336534

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.

SIGN HERE Michael Accardo — Signature of actuary

09/16/2014 — Date

MICHAEL ACCARDO, FSA, MAAA — Type or print name of actuary

1405390 — Most recent enrollment number

SIBSON CONSULTING — Firm name

212-251-5000 — Telephone number (including area code)

333 W 34TH ST
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 [ ]

Part II Beginning of Year Carryover Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	4765216
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	3482100
9	Amount remaining (line 7 minus line 8)	0	1283116
10	Interest on line 9 using prior year's actual return of 13.25%	0	170013
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		3940472
	b Interest on (a) using prior year's effective interest rate of 7.07% except as otherwise provided (see instructions)		493785
	c Total available at beginning of current plan year to add to prefunding balance		4434257
	d Portion of (c) to be added to prefunding balance		4434257
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	5887386

Part III Funding Percentages

14	Funding target attainment percentage	14	92.33%
15	Adjusted funding target attainment percentage	15	92.33%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	97.54%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/14/2014	577000				
07/14/2014	1318000				
09/12/2014	1137000				
		Totals ► 18(b)	3032000	18(c)	0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2756166

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c 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	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.94%	6.15%	6.76%	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	63

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	2336534
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	12817916	2933095
b Waiver amortization installment		

33 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	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	5269629

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	5269629	5269629

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	2756166

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	2756166
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	2756166
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	