

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attached.

18 Can any resulting loss be recognized? ▶ See attached.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ Scott T. Mikuen Date ▶ August 5, 2019

Print your name ▶ Scott T Mikuen Title ▶ Director

Paid Preparer Use Only

| | | | | |
|----------------------------|----------------------|------|---|------|
| Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| Firm's name ▶ | | | Firm's EIN ▶ | |
| Firm's address ▶ | | | Phone no. | |

L3 Technologies, Inc.
EIN 13-3937436
Attachment to Form 8937
Date of Organizational Action: June 29, 2019

The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Each shareholder is advised to consult his or her tax advisor regarding the tax treatment of the merger. Further discussion of the tax consequences of the merger can be found in L3Harris Technologies, Inc.'s Registration Statement on Form S-4/A filed with the Securities and Exchange Commission on February 14, 2019, under the heading "Material U.S. Federal Income Tax Consequences" (available at <https://www.sec.gov/Archives/edgar/data/202058/000114036119003286/0001140361-19-003286-index.htm>) (the "Form S-4").

PROTECTIVE FILING. ISSUER UNCERTAIN WHETHER THE MERGER "AFFECTS" HOLDERS' BASIS IN SHARES OF L3 COMMON STOCK SINCE BASIS CARRIED OVER TO SHARES OF L3HARRIS COMMON STOCK.

Form 8937 Part I, Box 10:

The CUSIP number for HRS common stock is 413875105.
The CUSIP number for LLL common stock is 502413107.
The CUSIP number for LHX common stock is 502431109.

Form 8937 Part II, Box 14:

On October 12, 2018, L3 Technologies, Inc., a Delaware corporation ("L3") entered into an Agreement and Plan of Merger (as amended, the "Merger Agreement") with Harris Corporation, a Delaware corporation ("Harris"), and Leopard Merger Sub Inc., a Delaware corporation and a direct wholly-owned subsidiary of Harris ("Merger Sub"). On June 29, 2019, upon the terms and subject to the conditions set forth in the Merger Agreement and in accordance with the applicable provisions of the Delaware General Corporation Law, Merger Sub merged with and into L3 (the "Merger"). At the effective time of the Merger (the "Effective Time"), the separate corporate existence of Merger Sub ceased, and L3 continued its existence under Delaware law as the surviving corporation in the Merger and a direct wholly-owned subsidiary of Harris, which was renamed "L3Harris Technologies, Inc." ("L3Harris") upon the consummation of the Merger.

As a result of the Merger, L3 became a direct wholly-owned subsidiary of L3Harris. At the Effective Time, each issued and outstanding share of common stock of L3, par value \$0.01 per share ("L3 Common Stock") (other than shares of L3 Common Stock owned by Harris, Merger Sub or any other direct or indirect wholly-owned subsidiary of Harris or owned by L3 or any direct or indirect wholly-owned subsidiary of L3, in each case other than any such shares owned by an L3 benefit plan or held on behalf of third parties), was automatically converted into the right to receive 1.30 (the "Exchange Ratio") shares of L3Harris common stock, par value \$1.00 per share ("L3Harris Common Stock"). In connection with the Merger, the L3 Common Stock,

which was previously traded under the ticker symbol “LLL”, ceased to be traded and is in the process of being delisted from the New York Stock Exchange. In connection with the Merger, the shares of L3Harris Common Stock, which previously traded under ticker symbol “HRS” on the New York Stock Exchange, began trading under ticker symbol “LHX.”

Form 8937 Part II, Box 15:

Consistent with the Form S-4, the Merger will be reported as, and L3Harris believes that the Merger qualified as a “reorganization” within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the “Code”). No ruling from the Internal Revenue Service has been requested or is intended to be obtained as to the United States federal income tax consequences of the Merger. Assuming such qualification:

- The exchange of shares of L3 common stock for shares of L3Harris common stock will be tax-free to U.S. holders (as such term is defined in the Form S-4), subject to certain exceptions.
- A U.S. holder’s tax basis in L3Harris common stock received in the merger will equal such U.S. holder’s basis in the L3 common stock exchanged therefor, less any basis attributable to the fractional shares sold for cash, as discussed below. A U.S. holder’s holding period for L3Harris common stock received in the merger will include the U.S. holder’s holding period in respect of the L3 common stock exchanged for L3Harris common stock.
- The receipt of cash in lieu of fractional shares of L3Harris common stock generally will be treated as a sale of the fractional share of L3Harris common stock. A U.S. holder who receives cash in lieu of fractional shares of L3Harris common stock will recognize gain or loss equal to the difference between the amount of cash received and such U.S. holder’s basis in the fractional share of such common stock. Such gain or loss generally will be capital gain or loss, which is taxed at preferential rates with respect to a non-corporate U.S. holder that has a holding period greater than one year.

Form 8937 Part II, Box 16:

See response to Box 15, above.

Form 8937 Part II, Box 17:

L3Harris believes that the Merger qualifies as a “reorganization” within the meaning of Section 368(a) of the Internal Revenue Code. Consequently, the federal tax consequences of the Merger to the holders of L3 common stock are determined under Sections 354, 358, 368 and 1001 of the Code.

Form 8937 Part II, Box 18:

The Merger was intended to qualify as a “reorganization” within the meaning of Section 368(a) of the Code for U.S. federal income tax purposes. As described in the response to box 15, assuming that the Merger is so treated, a U.S. holder of L3 common stock will not recognize any loss upon

receipt of L3Harris common stock in the Exchange, except with respect to any cash received in lieu of a fractional share of L3Harris common stock. As described in the response to box 15, a U.S. holder of L3 common stock who receives cash in lieu of a fractional share of L3Harris common stock in the Merger generally will be treated as having received such fractional share in the Merger and then as having sold such fractional share for cash and may recognize loss as a result of such sale.

Form 8937 Part II, Box 19:

The Merger was consummated on June 29, 2019. Consequently, the reportable taxable year of the holders of L3 common stock for reporting the tax effect of the Merger is the taxable year that includes the June 29, 2019 date.