

Mail Stop 4561

June 2, 2008

Via U.S. Mail and Facsimile 312.461.2035

Mr. Paul R. Skubic  
Chairman of the Board, President  
Harris Preferred Capital Corporation  
111 West Monroe Street  
Chicago, IL 60603

**Re: Harris Preferred Capital Corporation  
Form 10-K for fiscal year ended December 31, 2007  
Filed March 31, 2008  
File No. 001-13805**

Dear Mr. Skubic:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Linda van Doorn  
Senior Assistance Chief Accountant