

Mail Stop 3561

March 5, 2007

Via Fax & U.S. Mail

Mr. Gary L. McArthur
Vice President and Chief Financial Officer
1025 West NASA Boulevard
Melbourne, Florida 32919

**Re: Harris Corporation
Form 10-K for the year ended June 30, 2006
Filed September 7, 2006
File No. 001-03863**

Dear Mr. McArthur:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief