

Mail Stop 3561

February 5, 2008

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 29, 2007
Filed August 27, 2007
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