

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