



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 7, 2016

Mr. Rahul Ghai  
Chief Financial Officer  
Harris Corporation  
1025 West NASA Boulevard  
Melbourne, Florida 32919

**Re: Harris Corporation**  
**Form 10-K for the Year Ended July 1, 2016**  
**Filed August 29, 2016**  
**File No. 001-03863**

Dear Mr. Ghai:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Andrew Mew

Andrew Mew  
Senior Assistant Chief Accountant  
Office of Transportation and Leisure