



DIVISION OF
CORPORATION FINANCE

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

February 1, 2024

Kenneth L. Bedingfield
Senior Vice President and Chief Financial Officer
L3Harris Technologies, Inc.
1025 West NASA Boulevard
Melbourne, FL 32919

Re: L3Harris Technologies, Inc.
Form 10-K for the Fiscal Year Ended December 30, 2022
Response Dated January 9, 2024
File No. 001-03863

Dear Kenneth L. Bedingfield:

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,

Division of Corporation Finance
Office of Manufacturing