



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