

HARRIS CORP /DE/  
Form 8-K  
September 11, 2007

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
FORM 8-K  
CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): September 11, 2007**

**HARRIS CORPORATION**

(Exact name of registrant as specified in its charter)

**Delaware**

**1-3863**

**34-0276860**

(State or other jurisdiction  
of incorporation)

(Commission  
File Number)

(I.R.S. Employer  
Identification No.)

**1025 West NASA Blvd., Melbourne, FL**

**32919**

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: **(321) 727-9100**

No Change

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Table of Contents****Item 2.02 Results of Operations and Financial Condition.****Item 7.01 Regulation FD Disclosure.**

*The information contained in this Current Report on Form 8-K that is furnished under this Item 2.02 and 7.01, including the accompanying Exhibit 99.1, is being furnished pursuant to Item 2.02 and 7.01 of Form 8-K and shall not be deemed to be filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or otherwise subject to the liability of that section. The information contained in this Current Report on Form 8-K that is furnished under this Item 2.02 and 7.01, including the accompanying Exhibit 99.1, shall not be incorporated by reference into any filing under the Securities Act of 1933, as amended, or the Exchange Act, whether made before or after the date hereof, except as shall be expressly set forth by specific reference in such a filing.*

As previously disclosed, effective for fiscal year 2008 (which began June 30, 2007) Harris Corporation (the Company) is changing its segment reporting for the government businesses to reflect the way the Company now manages the businesses. The Government Communications Systems segment will continue to include the results of the Civil Programs and National Programs areas, along with the Information Technology Services area. However, the Government Communications Systems segment will no longer include the Defense Programs area. Defense Programs will be combined with the RF Communications segment to form the Defense Communications and Electronics segment. The Broadcast Communications and Harris Stratex Networks, Inc. (Harris Stratex Networks) segments have not been changed. The Company will now report financial information for the following four operating segments: (1) Defense Communications and Electronics, (2) Government Communications Systems, (3) Broadcast Communications, and (4) Harris Stratex Networks.

The Company is providing in Exhibit 99.1 to this Current Report on Form 8-K unaudited historical reclassified operating segment data for each quarter of fiscal years 2007 and 2006 and for fiscal years 2007 and 2006 to reflect the change in reportable operating segments. Exhibit 99.1 is furnished herewith and is incorporated herein by reference. There is no impact on the Company's previously reported consolidated statements of income, balance sheets, statements of cash flows or statements of comprehensive income and shareholders' equity. The Company did not operate under the realigned segment structure for any of these prior periods. The information in this Current Report on Form 8-K, including Exhibit 99.1, should be read in conjunction with the Company's Annual Report on Form 10-K for the fiscal year ended June 29, 2007, which was filed with the Securities and Exchange Commission on August 27, 2007.

**Non-GAAP Financial Measures**

Exhibit 99.1 includes a discussion of non-GAAP financial measures, including the results of the Broadcast Communications segment and the Harris Stratex Networks segment, non-operating income (loss) and headquarters expense, in each case excluding certain costs, expenses, charges, gains or losses. A non-GAAP financial measure is generally defined as a numerical measure of a company's historical or future performance that excludes or includes amounts, or is subject to adjustments, so as to be different from the most directly comparable measure calculated and presented in accordance with generally accepted accounting principles (GAAP). The results of the Broadcast Communications segment and the Harris Stratex Networks segment, non-operating income (loss) and headquarters expense in each case excluding, as the case may be, the impact of: (i) charges associated with cost-reduction actions and the write-down of capitalized software in the Broadcast Communications segment, (ii) asset impairments, (iii) acquisition costs, and/or (iv) the gain associated with the combination of the Microwave Communications business and Stratex Networks, Inc., are financial measures that are not defined by GAAP and should be viewed in addition to, and not in lieu of, financial measures on a GAAP basis. Exhibit 99.1 includes a reconciliation of disclosed non-GAAP financial measures to the most directly comparable GAAP financial measures.

The Company's management believes that these non-GAAP financial measures, when considered together with the GAAP financial measures, provide information that is useful to investors in understanding period-over-period operating results separate and apart from items that could have a disproportionately positive or negative impact on results in any particular period. The Company's management also believes that these non-GAAP financial measures enhance the ability of investors to analyze trends in the Company's business and to understand the Company's performance. In addition, the Company may utilize non-GAAP financial measures as a guide in its forecasting, budgeting and long-term planning process and to measure operating performance for some management compensation

purposes. Please refer to the Company's financial statements and accompanying footnotes for additional information and for a presentation of results in accordance with GAAP. Non-GAAP financial measures should be considered in addition to, and not as a substitute for, or superior to, financial measures prepared in accordance with GAAP.

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**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

The following exhibits are furnished herewith:

99.1 Historical Reclassified Operating Segment Data (Unaudited) (furnished pursuant to Item 2.02 and Item 7.01).

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

HARRIS CORPORATION

By: /s/ Gary L. McArthur

Name: Gary L. McArthur

Title: Vice President and Chief Financial  
Officer

Date: September 11, 2007

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Exhibit No. Under Regulation S-K, Item 601	Description
99.1	Historical Reclassified Operating Segment Data (Unaudited) (furnished pursuant to Item 2.02 and Item 7.01).