

HARRIS CORP /DE/  
Form 8-K  
February 28, 2008

**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): February 28, 2008

**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, Florida**

**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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**Item 7.01 Regulation FD Disclosure.**

*The information contained in this Current Report on Form 8-K that is furnished under this Item 7.01, including the accompanying Exhibit 99.1, is being furnished pursuant to Item 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 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.*

On February 28, 2008, Harris Corporation ( Harris ) issued a press release announcing, among other things, updated earnings per share guidance for fiscal 2008. The full text of the press release and related financial tables is furnished herewith as Exhibit 99.1 and is incorporated herein by reference.

**Non-GAAP Financial Measures**

The press release includes a discussion of non-GAAP financial measures, including: (a) earnings per share guidance for fiscal 2008, excluding certain costs and expenses associated with our acquisitions of Multimax Incorporated ( Multimax ) and Zandar Technologies plc ( Zandar ) and the combination of our former Microwave Communications business and Stratex Networks, Inc. (the Combination ); and (b) the expected fiscal 2008 organic revenue growth rate, including fiscal 2007 revenue of acquired businesses and excluding fiscal 2007 revenue of exited businesses. 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 ). Earnings per share guidance for fiscal 2008, excluding the impact of acquisition costs associated with our acquisitions of Multimax and Zandar and the Combination and expected fiscal 2008 organic revenue growth rates, including fiscal 2007 revenue of acquired businesses and excluding fiscal 2007 revenue of exited businesses, are financial measures that are not defined by GAAP and should be viewed in addition to, and not in lieu of, earnings per diluted share, and other financial measures on a GAAP basis. Harris has included in its press release a reconciliation of non-GAAP financial measures disclosed in the press release to the most directly comparable GAAP financial measure.

Harris 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 disproportionate positive or negative impact on results in any particular period. Harris management also believes that these non-GAAP financial measures enhance the ability of investors to analyze trends in Harris' business and to understand Harris' performance. In addition, Harris 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 Harris' 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.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

The following exhibit is furnished herewith:

99.1 Press Release, issued by Harris Corporation on February 28, 2008 (furnished pursuant to Item 7.01).

2

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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: February 28, 2008

3

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EXHIBIT INDEX

Exhibit No. Under Regulation S-K, Item 601	Description
99.1	Press Release, issued by Harris Corporation on February 28, 2008 (furnished pursuant to Item 7.01).