

HARRIS CORP /DE/  
Form 8-K  
January 26, 2011

**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): January 26, 2011**  
**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 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.*

On January 26, 2011, Harris Corporation (Harris) issued a press release announcing, among other things, its results of operations and financial condition as of and for its second quarter of fiscal 2011 and reiterating its guidance regarding expected net income per diluted share and revenue for fiscal 2011. 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 net income and net income per diluted share for the second quarter of fiscal 2011 and the second quarter of fiscal 2010; operating income for the RF Communications segment for the second quarter of fiscal 2010; operating income and operating margin for the Government Communications Systems segment for the second quarter of fiscal 2011; operating income for the Government Communications Systems segment for the second quarter of fiscal 2010; and guidance for net income per diluted share for fiscal 2011; in each case excluding, as the case may be, the impact of charges for certain costs and expenses associated with the acquisitions of the Tyco Electronics Wireless Systems business (Wireless Systems), CapRock Communications (CapRock), Crucial Security, Inc. (Crucial), the Air Traffic Control business unit of SolaCom Technologies Inc. (SolaCom ATC), Patriot Technologies, LLC (Patriot) and SignaCert, Inc. (SignaCert); and also including organic revenue growth for Harris for the second quarter of fiscal 2011 compared with the second quarter of fiscal 2010, adjusting for the impact of the acquisitions of CapRock, Patriot and SignaCert. 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). Net income and net income per diluted share for the second quarter of fiscal 2011 and the second quarter of fiscal 2010; operating income for the RF Communications segment for the second quarter of fiscal 2010; operating income and operating margin for the Government Communications Systems segment for the second quarter of fiscal 2011; operating income for the Government Communications Systems segment for the second quarter of fiscal 2010; and guidance for net income per diluted share for fiscal 2011; in each case excluding, as the case may be, the impact of charges for certain costs and expenses associated with the acquisitions of Wireless Systems, CapRock, Crucial, SolaCom ATC, Patriot and SignaCert; and also including organic revenue growth for Harris for the second quarter of fiscal 2011 compared with the second quarter of fiscal 2010, adjusting for the impact of the acquisitions of CapRock, Patriot and SignaCert, are financial measures that are not defined by GAAP and should be viewed in addition to, and not in lieu of, net income, net income 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 may, or 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:

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| 99.1 | Press Release, issued by Harris Corporation on January 26, 2011 (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: Senior Vice President and Chief  
Financial Officer

Date: January 26, 2011

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EXHIBIT INDEX

Exhibit No. Under Regulation S-K, Item 601	Description
99.1	Press Release, issued by Harris Corporation on January 26, 2011 (furnished pursuant to Item 2.02 and Item 7.01).