



# Reconciliation of Non-GAAP Financial Measures and Regulation G Disclosures



# Regulation G Disclosures

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To supplement our condensed consolidated financial statements presented in accordance with accounting principles generally accepted in the United States (GAAP), we provide additional measures of segments' operating income (loss), non-operating income (loss); cost of product sales and services; engineering, selling and administrative expenses; income before income taxes and minority interest; income taxes; minority interest; net income, and net income per diluted share adjusted to exclude certain costs, expenses, gains and losses. 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 disproportionately 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 Harris' business trends 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. Any analysis of non-GAAP financial measures should be used only in conjunction with results presented in accordance with GAAP. A reconciliation of these non-GAAP financial measures with the most directly comparable financial measures calculated in accordance with GAAP follows:

# Reconciliation of Non-GAAP Financial Measures – Earnings Release Information



(\$ in millions)

## Harris Corporation - Organic Revenue Growth

	Quarter Ended		% Increase
	December 29, 2006	December 28, 2007	
<b>GAAP Revenue</b>	\$ 1,016.2	\$ 1,317.7	30%
<b>Impact of Acquisitions</b>	152.9 (1)	-	
<b>Organic Revenue</b>	<u>\$ 1,169.1</u>	<u>\$ 1,317.7</u>	13%

(1) Revenue related to the combination with Stratex Networks, Inc. and acquisitions of Multimax Incorporated and Zandar Technologies, offset by revenue from our Radio Resale business exited in Q4 2007.

## Government Communications Systems Segment - Organic Revenue Growth

	Quarter Ended		% Increase
	December 29, 2006	December 28, 2007	
<b>GAAP Revenue</b>	\$ 369.0	\$ 507.4	38%
<b>Impact of Acquisitions</b>	84.8 (2)	-	
<b>Organic Revenue</b>	<u>\$ 453.8</u>	<u>\$ 507.4</u>	12%

(2) Revenue related to the acquisition of Multimax Incorporated.

# Reconciliation of Non-GAAP Financial Measures – Earnings Release Information



(\$ in millions)

## Harris Stratex Networks Segment - Organic Revenue Growth

	Quarter Ended		% Increase
	December 29, 2006	December 28, 2007	
<b>GAAP Revenue</b>	\$ 101.3	\$ 181.1	79%
<b>Impact of Acquisitions</b>	70.6 (2)	-	
<b>Organic Revenue</b>	<u>\$ 171.9</u>	<u>\$ 181.1</u>	5%

(2) Revenue related to the combination with Stratex Networks, Inc.

## Harris Corporation - Organic Revenue Growth

	Fiscal Year 2007
<b>GAAP Revenue</b>	\$ 4,243.0
<b>Impact of Acquisitions</b>	443.0 (1)
<b>Organic Revenue</b>	<u>\$ 4,686.0</u>
<b>Fiscal Year 2008 Revenue Forecast (range)</b>	\$5,200 - \$5,300
<b>Organic Revenue Growth</b>	11% - 13%

(1) Revenue related to the combination with Stratex Networks, Inc. and acquisitions of Multimax Incorporated and Zandar Technologies, offset by revenue from our Radio Resale business exited in Q4 2007.