

## NON-GAAP FINANCIAL MEASURES

This press release contains non-GAAP financial measures, including earnings-per-share guidance for fiscal 2007 and 2008 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:

### **Multimax Proforma Revenue and Operating Income**

The Multimax pro forma latest twelve months revenue and operating income reflect adjustments from GAAP to: (i) include the impact of the combination of Multimax Incorporated and Netco Government Services, Inc. as if the combination had occurred as of the beginning of the period presented; and (ii) normalization of the NMCI contract revenue and operating income as if the lower pricing on this new 3-year NMCI contract extension, effective on January 1, 2007, had been in place for the last twelve months.

**Table 1**  
**HARRIS CORPORATION**  
**Reconciliation of FY'07 and FY'08 GAAP EPS**  
**Guidance to Non-GAAP EPS Guidance**

	Fiscal 2007	Fiscal 2008
GAAP Earnings Per Share Guidance	\$3.39 to \$3.43	\$3.21 to \$3.31
Impairment in Terion (A)	\$0.09	---
Broadcast Communications segment cost-reduction actions and software impairment (B)	\$0.13	---
Charges associated with the combination with Stratex (C)	\$0.17	\$0.05
Gain on the combination with Stratex (D)	\$(1.01)	---
Charges associated with the acquisition of Multimax (E)	---	\$0.02
Non-GAAP Earnings Per Share Guidance	\$2.77 to \$2.81	\$3.28 to \$3.38

### **Notes to tables 1:**

**Note A** – This adjustment is due to the impairment of our investment in Terion, Inc.

**Note B** – This adjustment relates to severance and other expenses associated with cost-reduction actions and a write-down of capitalized software associated with management's decision to discontinue an automation software development effort in our Broadcast Communications segment.

**Note C** – This adjustment is for the estimated impact, after minority interest, from the charges associated with the merger transaction with Stratex Networks, Inc. These charges include expenses related to integration and transaction costs including the write-off of in-process research and development, the impact from step ups in inventory and fixed assets and a write-down of deferred revenue as of the closing date of the transaction.

**Note D** – This adjustment is for the gain on the combination with Stratex.

**Note E** – This adjustment is for the estimated impact from integration and other charges associated with the acquisition of Multimax.