

<u>Assets (at value)</u>	<u>Mar. 31, 2010</u>	<u>June 30, 2010</u>	<u>Sept. 30, 2010</u>	<u>Dec. 31, 2010</u>
Investments representing capital furnished to corporations believed to be Development Corporations	\$ 83,567,400	\$ 92,039,997	\$ 96,779,429	\$ 106,150,422
Assets as set forth in section 55(a)(6) of the Act (“Cash Equivalents”)	\$ 53,357,724	\$ 48,484,225	\$ 44,116,447	\$ 42,031,536
Other Assets	\$ 1,832,326	\$ 935,214	\$ 734,345	\$ 1,107,210
Total Assets	\$138,757,450	\$ 141,459,436	\$141,630,221	\$ 149,289,168

As reflected in the table above, Development Corporations comprised the following percentages of the total assets less Cash Equivalents of Harris at the end of each calendar quarter of 2010: March 31, 97.9%; June 30, 99.0%; September 30, 99.2%; and December 31, 99.0%. Accordingly, on the basis of the information set forth in the application, it appears that Harris was principally engaged in the furnishing of capital to Development Corporations within the intent of section 851(e) of the Code for the fiscal year ended December 31, 2010.

IT IS THEREFORE CERTIFIED to the Secretary of the Treasury, or his delegate, pursuant to section 851(e) of the Code, that Harris, a business development company, was, for the twelve months ended December 31, 2010, principally engaged in the furnishing of capital to other corporations which are principally engaged in the development or exploitation of inventions, technological improvements, new processes or products not previously generally available.

For the Commission, by the Division of Investment Management, under delegated authority.

Elizabeth M. Murphy
Secretary