

Harris & Harris Group

May 10, 2007

Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
Attention: Larry Greene

Re: Harris & Harris Group, Inc.
Registration Statement on Form N-2
File Nos. 814-176 and 333-138996

Dear Mr. Greene:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, Harris & Harris Group, Inc. (the "Company") hereby requests acceleration of the effective date of the above-captioned Pre-Effective Amendment No. 2 to the Registration Statement on Form N-2 so that it may become effective by 12:00 p.m. (noon) on Friday, May 11, 2007, or as soon as practical thereafter.

The Company hereby requests that we be notified of such effectiveness by a telephone call to Sandra Matrick Forman of the Company at (212) 582-0900 and that such effectiveness also be confirmed in writing. Thank you for your assistance.

Sincerely,

HARRIS & HARRIS GROUP, INC.

By: /s/ Sandra Matrick Forman

Sandra Matrick Forman
General Counsel and
Chief Compliance Officer