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HARRIS & HARRIS GROUP INC /NY/

Form 8-K January 23, 2006

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 23, 2006

HARRIS & HARRIS GROUP, INC.

(Exact name of registrant as specified in its charter)

New York 0-11576 13-3119827

(State or other jurisdiction of incorporation)

(State or other (Commission File Number) (I.R.S. Employer

(I.R.S. Employer
 Identification No.)

111 West 57th Street New York, New York 10019

(Address of principal executive offices and zip code)

Registrant's telephone number, including area code: (212) 582-0900

Item 2.02. Results of Operations and Financial Condition.

Harris & Harris Group, Inc., announced today updated estimates for the designated undistributed capital gain dividend (also known as a deemed dividend) declared on December 20, 2005.

A copy of the Company's press release issued January 23, 2006 is furnished as Exhibit 99 to this Form 8-K and is incorporated by reference into this Item 2.02. The press release also includes commonly asked questions about deemed dividends in general.

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Item 9. Financial Statements and Exhibits

- (a) Not applicable.
- (b) Not applicable.
- (c) Exhibits.

Exhibit No. Description

99 Press Release dated January 23, 2006

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SIGNATURES

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.

Date: January 23, 2006 HARRIS & HARRIS GROUP, INC.

By: /s/ Douglas W. Jamison

Douglas W. Jamison Chief Financial Officer

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EXHIBIT INDEX

Exhibit No. Description

99 Press Release dated January 23, 2006

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