



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

June 16, 2010

Michael J. Wood  
Vice President and Chief Accounting Officer  
Raytheon Company  
870 Winter Street  
Waltham, MA 02451

**Re: Raytheon Company**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed February 24, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 26, 2010**  
**File No. 001-13699**

Dear Mr. Wood:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Max A. Webb  
Assistant Director