



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4561

March 30, 2012

John Chevedden

*** FISMA & OMB Memorandum M-07-16 ***

Re: Textron Inc.
Incoming letter dated March 7, 2012

Dear Mr. Chevedden:

This is in response to your letter dated March 7, 2012 concerning the shareholder proposal submitted to Textron by Kenneth Steiner. On March 7, 2012, we issued our response expressing our informal view that Textron could exclude the proposal from its proxy materials for its upcoming annual meeting. You have asked us to reconsider our position. After reviewing the information contained in your letter, we find no basis to reconsider our position.

Copies of all of the correspondence on which this response is based will be made available on our website at <http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml>. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Jonathan A. Ingram
Deputy Chief Counsel

cc: Ronald O. Mueller
Gibson, Dunn & Crutcher LLP
shareholderproposals@gibsondunn.com

JOHN CHEVEDDEN

*** FISMA & OMB Memorandum M-07-16 ***

March 7, 2012

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

7 Rule 14a-8 Proposal
Textron Inc. (TXT)
Proxy Access
Kenneth Steiner

Ladies and Gentlemen:

This further responds to the December 23, 2011 company request to avoid this rule 14a-8 proposal and to address *Textron Inc.* (March 7, 2012).

The company failed to express its view on the rule 14a-8 proposal one topic issue within the mandated 14 days after the proposal was submitted.

Based on the December 23, 2011 company no action request attachments the rule 14a-8 proposal was submitted by email on November 15, 2011. And the company letter concerning one topic was dated November 29, 2011 – the very last day allowed – but there is no evidence of email delivery which is absolutely necessary.

This is to request that the Office of Chief Counsel allow this resolution to stand and be voted upon in the 2012 proxy.

Sincerely,


John Chevedden

cc:
Kenneth Steiner

Terrence O'Donnell <todonnell@textron.com>