

Mail Stop 3561

February 7, 2007

David C. Wajsgras  
Senior Vice President and Chief Financial Officer  
Raytheon Company  
870 Winter Street  
Waltham, Massachusetts 02451

**Re: Raytheon Company  
File No. 001-13699  
Form 10-K: For the Year Ended December 31, 2005**

Dear Mr. Wajsgras:

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

Sincerely,

Michael Fay  
Branch Chief