



DIVISION OF  
CORPORATION FINANCE

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

October 18, 2013

Via E-Mail

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

**Re: Raytheon Company**  
**Form 10-K for Fiscal Year Ended December 31, 2012**  
**Filed February 13, 2013**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2013**  
**Filed April 25, 2013**  
**File No. 001-13699**

Dear Mr. Wajsgras:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief