

November 3, 2020

Frank R. Jimenez
Executive Vice President and General Counsel
Raytheon Technologies Corporation
870 Winter Street
Waltham, MA 02451

Technologies Corporation
Statement on Form S-4
2020

Re: Raytheon
Registration
Filed October 29,
File No. 333-249716

Dear Mr. Jimenez:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action, or absence of action by the staff.

Please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:
Esq.

Joshua R. Cammaker,