UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934**

Date of Report (date of earliest event reported): August 10, 2005

RAYTHEON COMPANY

(Exact name of registrant as specified in its charter)

Delaware	**1-13699**	**95-1778500**
(State of Incorporation)	**(Commission File Number)**	**(IRS Employer Identification Number)**

**870 Winter Street
Waltham, Massachusetts**
(Address of principal executive offices)

02451
(Zip Code)

Registrant's telephone number, including area code: (781) 522-3000

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

☐   Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐   Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐   Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐   Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 7.01 REGULATION FD DISCLOSURE

      In its Form 10-Q for the fiscal period ended June 26, 2005, Raytheon Company (the "Company") stated that it had agreed to make a $50 million equity infusion in Flight Options LLC but that the infusion was objected to by minority equity owners and was the subject of an arbitration. This dispute has been resolved and on August 10, 2005, the Company completed the equity infusion. Flight Options is expected to require further advances or other capital investment in the future.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: August 12, 2005

RAYTHEON COMPANY

By: /s/ Biggs C. Porter

Biggs C. Porter
Vice President and Controller
(Acting Chief Financial Officer)