

Mail Stop 3561

December 4, 2009

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 Fiscal Year Ended December 31, 2008**  
**Form 8-K: Furnished on October 22, 2009**

Dear Mr. Wajsgras:

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

Sincerely,

Lyn Shenk  
Branch Chief