
**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): May 22, 2006

**RAYTHEON COMPANY
(Exact name of registrant as specified in its charter)**

**Delaware
(State of Incorporation)**

**1-13699
(Commission File Number)**

**95-1778500
(IRS Employer
Identification Number)**

**870 Winter Street, Waltham, Massachusetts 02451
(Address of Principal Executive Offices) (Zip Code)**

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

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))
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Item 5.02. Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers

(b) On May 22, 2006, Biggs C. Porter, our current Vice President and Corporate Controller and Principal Accounting Officer, notified us that he is resigning effective June 2, 2006 to accept a position at another company.

(c) Upon Mr. Porter's departure, David C. Wajsgras, our Senior Vice President and Chief Financial Officer, will, on an interim basis, serve as our acting Principal Accounting Officer. For a description of Mr. Wajsgras' business experience, employment arrangement and other information, which description is incorporated by reference herein, see our Current Report on Form 8-K filed with the Securities and Exchange Commission on February 28, 2006.

SIGNATURES

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.

RAYTHEON COMPANY

Date: May 25, 2006

By: /s/ John W. Kapples
John W. Kapples
Vice President and Secretary