October 6, 2022

Neil G. Mitchill, Jr. Chief Financial Officer Raytheon Technologies Corp. 870 Winter Street Waltham, MA 02451

Technologies Corp.

Statement on Schedule 14A

2022

Re: Raytheon

Definitive Proxy

Filed March 14,

File No. 001-00812

Dear Neil G. Mitchill:

 $\label{thm:completed} \mbox{We have completed our review of your filing. We remind you that the company and its}$

management are responsible for the accuracy and adequacy of their disclosures, notwithstanding

any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Disclosure Review Program