

Exhibit Index

Exhibit No.	Description of Documents
4.1	Raytheon Company Restated Certificate of Incorporation, heretofore filed as an exhibit to the Registrant's Annual Report on Form 10-K for the year ended December 31, 1997, is hereby incorporated by reference.*
4.2	Raytheon Company Amended and Restated By-Laws, heretofore filed as an exhibit to the Registrant's Annual Report on Form 10-K for the year ended December 31, 1997, are hereby incorporated by reference.*
4.3	Raytheon Savings and Investment Plan.*+
4.4	Raytheon Savings and Investment Plan for Specified Hourly Payroll Employees.*+
4.5	Raytheon Employee Savings and Investment Plan.*+
4.6	Raytheon Savings and Investment Plan for Specified Puerto Rico Employees.*+
4.7	E-Systems Employee Savings Plan.*+
4.8	Raytheon TI Systems Savings Plan.*+
4.9	Raytheon Salaried Savings and Investment Plan.*+
4.10	Raytheon California Hourly Savings and Investment Plan.*+
4.11	Raytheon Tucson Bargaining Savings and Investment Plan.*+
4.12	Raytheon Savings and Investment Plan (10014).*+
4.13	Raytheon Excess Savings Plan.*
4.14	Raytheon Deferred Compensation Plan.*
5.1	Opinion of John W. Kapples, Esq. as to the legality of the securities being registered.
5.2	Internal Revenue Service determination letter in respect of the Raytheon Savings and Investment Plan.*
5.3	Internal Revenue Service determination letter in respect of the Raytheon Savings and Investment Plan for Specified Hourly Payroll Employees.*
5.4	Internal Revenue Service determination letter in respect of the Raytheon Employee Savings and Investment Plan.*
5.5	Internal Revenue Service determination letter in respect of the E-Systems Employee Savings Plan.*
5.6	An undertaking that the Registrant will submit the Raytheon Salaried Savings and Investment Plan, Raytheon California Hourly Savings and Investment Plan, Raytheon Tucson Bargaining Savings and Investment Plan and Raytheon Savings and Investment Plan (10014) to the Internal Revenue Service in a timely manner and will make all changes required by the Internal Revenue Service in order to qualify such plans.*
23.1	Consent of John W. Kapples, Esq. (included in Exhibit 5.1).
23.2	Consent of PricewaterhouseCoopers L.L.P.
24	Power of Attorney (included on the signature page of the Registration Statement).
*	Filed with the Prior Registration Statement.
+	Exhibits 4.3 through 4.12 have been consolidated into the Raytheon Savings and Investment Plan since the filing of the Prior Registration Statement.

EXHIBIT 23.1

December 21, 2000

Raytheon Company
141 Spring Street
Lexington, MA 02421

Re: Registration Statement on Form S-8 under the Securities Act of 1933,
as amended

Ladies and Gentlemen:

I am Vice President and Assistant General Counsel to Raytheon Company, a Delaware corporation (the "Company"), and as such, I, and other attorneys in this office, have participated with the Company in the preparation for filing with the Securities and Exchange Commission (the "Commission") of a Registration Statement on Form S-8 (the "Registration Statement") covering 45,000,000 shares (the "Shares") of the Company's Class B Common Stock, par value \$0.01 per share, as well as an indeterminate number of interests (the "Interests"), which Shares and Interests will be issued pursuant to the terms of the Raytheon Savings and Investment Plan, Raytheon Excess Savings Plan, and Raytheon Deferred Compensation Plan (the "Plans"). In connection with filing the Registration Statement, the rules and regulations of the Commission require my opinion, in my capacity as Vice President and Assistant General Counsel of the Company, on the matters set forth below.

In rendering this opinion, I, and other attorneys in this office, have examined and relied upon originals or copies, certified or otherwise, of all such corporate records, documents, agreements or other instruments of the Company, and have made such investigation of law and have discussed with the officers of the Company such questions of fact as we have deemed necessary or appropriate. In rendering this opinion, I have relied upon certificates and statements of officers and directors of the Company as to factual matters, and have assumed the authenticity of all documents submitted as copies.

This opinion is limited solely to the Delaware General Corporation Law, as applied by courts located in Delaware, the applicable provisions of the Delaware Constitution and the reported judicial decisions interpreting those laws.

Based upon and subject to the foregoing, I am of the opinion that the Shares will be, upon issuance thereof pursuant to the terms of the Plans, legally issued, fully paid and non-assessable.

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ John W. Kapples
John W. Kapples

EXHIBIT 23.2

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Raytheon Company of our reports dated January 25, 2000, except for the information in Note R as to which the date is March 7, 2000, and January 25, 2000 relating to the financial statements and financial statement schedule, respectively, which appear in Raytheon Company's Annual Report on Form 10-K for the year ended December 31, 1999.

We also consent to the incorporation by reference in this Registration Statement of our reports dated June 16, 2000 relating to the financial statements, which appear in the Annual Report of the Raytheon Savings and Investment Plan, the Raytheon Employee Savings and Investment Plan and the Raytheon Savings and Investment Plan for Puerto Rico Based Employees on Form 10-K/A for the year ended December 31, 1999.

PriceWaterhouseCoopers LLP

Boston, Massachusetts
December 22, 2000