

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 3561

June 16, 2010

Michael J. Wood Vice President and Chief Accounting Officer Raytheon Company 870 Winter Street Waltham, MA 02451

Re: Raytheon Company

Form 10-K for the fiscal year ended December 31, 2009

Filed February 24, 2010

Definitive Proxy Statement on Schedule 14A

Filed April 26, 2010 File No. 001-13699

Dear Mr. Wood:

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

Sincerely,

Max A. Webb Assistant Director