



Michael J. Wood
Vice President, Controller and
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Raytheon Company
870 Winter Street
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September 7, 2011

Via EDGAR Filing and U.S. Mail

Mr. Lyn Shenk
Branch Chief
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street NE, Mail Stop 3561
Washington, DC 20549

RE: Raytheon Company Form 10-K for the Fiscal Year Ended December 31, 2010
Filed February 23, 2011
File No. 001-13699

Dear Mr. Shenk:

This letter is in reference to your letter dated September 2, 2011 containing comments of the Staff of the Division of Corporation Finance of the U.S. Securities and Exchange Commission on Raytheon Company's ("the Company") Form 10-K for the fiscal year ended December 31, 2010. Pursuant to my telephone call on September 7 with Patrick Kuhn of your office, the Company requires additional time to respond fully to the Staff's comments and has therefore requested an extension of time to respond. I am confirming that, in accordance with my discussion with Mr. Kuhn, the Company anticipates responding to the comments contained in your September 2 letter on or before September 23, 2011.

If you have any questions, please do not hesitate to contact me at 781-522-5833.

Respectfully,

/s/ Michael J. Wood

Michael J. Wood
Vice President, Controller, and Chief Accounting Officer

cc: William H. Swanson
David C. Wajsgas
Jay B. Stephens