

February 6, 2006

Via Facsimile

Mr. William H. Swanson
Chief Executive Officer
Raytheon Company
870 Winter Street
Waltham, MA 02451

RE: Raytheon Company
Form 10-K: For the Year Ended December 31, 2004
File Number: 001-13699

Dear Mr. Swanson:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay
Accounting Branch Chief

cc: Mr. Biggs C. Porter, Vice President and Corporate Controller
and Acting Chief Financial Officer